

Comparative Analysis of Performance Achievements Pangandaran Regency

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ABSTRACT

The purpose of the study is to conduct a comparative analysis of Pangandaran Regency's performance achievements in 2020 and 2021, using several indicators presented in the 2021 Government Agency Performance Report. This study was conducted using a quantitative approach. The data used is secondary data obtained from the 2021 Pangandaran Regency Government Agency Performance Report (LKJIP). Analysis using a t-test, where this analysis is used to see the comparison or comparative of work achievements in 2020 and 2021. The results of the analysis show that there is no significant difference between Pangandaran Regency's performance in 2020 and 2021. However, the average performance has increased, indicating an effort to improve. Further analysis is needed to confirm the development of Pangandaran Regency's performance. The results show that although the average performance has increased, there is no significant difference between the two years. This provides a clearer and more valid view of Pangandaran District's performance development and helps in making practical suggestions to address the issues found.

Keywords: *Performance, Pangandaran Regency, Tourism*

INTRODUCTION

Presidential Regulation No. 29 of 2014 regarding the Government Agency Performance Accountability System (SAKIP) was issued as an effort to improve the effectiveness, efficiency, and responsibility of government implementation. Then, the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting, and Procedures for Reviewing Government Agency Performance Reports was issued to strengthen the implementation of SAKIP. The government must carry out effective, efficient, and accountable administration, both central and local governments, by strengthening good regional autonomy. To realize good governance, an integrated system is needed that can support its implementation, namely SAKIP. SAKIP includes Performance Planning, Performance Measurement, Performance Achievement, Performance Reporting, and Performance Evaluation. The goal is to have a government that is clean, accountable, high-performing, effective, efficient, and provides quality public services.

The keyword of the system is accountability, which is the realization of the obligation of a person or government agency to account for the management of resources and the implementation of policies to achieve the goals set through accountability reports. The accountability report is called the Government Agency Performance Report (LKJIP). The Performance Report is a form of accountability for the implementation of tasks and functions entrusted to each government agency for the use of the budget. The Government Agency Performance Report is the annual performance report of the local government. This report contains performance accountability in realizing the strategic objectives of local governments that have been set in strategic planning documents (RPJMD) and Performance Agreements

with a focus on accountability for performance achievements on the Main Performance Indicators (IKU) *Pemerintah Daerah sebagaimana diatur dalam Peraturan Menteri Negara Pendayagunaan Aparatur Negara Reformasi Birokrasi Nomor: Per/09/M.PAN/5/2007 tentang Pedoman Umum Penetapan Indikator Kinerja Utama (IKU) di Lingkungan Instansi Pemerintah.*

Pangandaran Regency is one of the regencies in West Java Province. In carrying out government duties and functions, the performance of Pangandaran Regency needs to be measured and analyzed. Analysis of the performance of government agencies is important to obtain an overview of the level of performance achievement and improve the implementation of government duties and functions in the future. In conducting evaluations, the government uses various indicators, such as the human development index, poverty rate, education level, and so on. In 2020 and 2021, the government evaluated the performance achievements of the Pangandaran Regency using several predetermined indicators.

A comparative analysis of performance achievements in Pangandaran Regency for the years 2020 and 2021 involves assessing various factors that contribute to the overall performance outcomes in the region. Several studies provide insights that can be valuable for such an analysis. One study by Teguh & Halim (2022) focuses on the Pangandaran Regency Government's performance accountability strengthening, which could be crucial in understanding the governance aspect impacting performance outcomes. Additionally, the study by Kesuma (2024) evaluates the policies of the Regional Disaster Management Agency in Pangandaran Regency, shedding light on disaster risk reduction efforts, which could be significant in assessing the region's resilience and performance in handling emergencies.

Furthermore, the research by Hak (2023) emphasizes the influence of leadership style and work ability on the performance of village officials in Pangandaran Regency, highlighting the importance of leadership in driving performance. Additionally, the study by Suwanto (2020) delves into the impact of discipline and motivation on employee performance, which could be relevant in understanding the workforce dynamics affecting overall achievements. Moreover, the study by Rahmani (2023) discusses the identification of the impact of COVID-19 on UMKM tourism business actors in Pangandaran, which could provide insights into external factors affecting performance variations between 2020 and 2021. Understanding the influence of external factors like the pandemic on performance achievements is crucial for a comprehensive comparative analysis.

To further enrich the comparative analysis, studies on leadership styles, motivation, work discipline, and organizational commitment can be instrumental. For instance, Tahar & Abdillah (2021) highlight the positive influence of leadership styles and motivation on managerial performance, while Suryani et al. (2021) emphasize the impact of participatory leadership style and motivation on employee performance. Moreover, Budirianti et al. (2020) discuss the influence of work discipline, motivation, job satisfaction, and the work environment on employee performance, offering valuable insights into individual performance factors.

With this background, this research aims to conduct a comparative analysis of Pangandaran Regency's performance achievements in 2020 and 2021. The method used in this research is the independent t-test, which is a statistical method used to test the average difference between two groups of data. The data used in this study comes from the Pangandaran Regency Local Government performance achievement reports for 2020 and 2021 issued by the Central Bureau of Statistics.

The results of this study are expected to provide useful information for the Pangandaran Regency government in evaluating the performance achievements that have been achieved and providing input for improving government performance in the following years. Evaluation of government performance is very important so that the government can find out what has gone

well and what needs to be improved in regional development. Good performance will affect the quality of life of the community, so it is necessary to evaluate it regularly.

LITERATURE REVIEW

Pangandaran Regency

Pangandaran Regency is an expansion of Ciamis Regency in West Java Province, which was established in 2012 based on Law No. 21/2012. Pangandaran Regency is located in the southern part of West Java Province, and borders directly with Central Java Province, precisely with Cilacap Regency. The vision and mission of Pangandaran Regency are listed in the 2016-2021 RPJMD of Pangandaran Regency. The vision of the Pangandaran Regency Government in 2016-2021 is:

"Pangandaran Regency as a World-Class Tourism Destination"

To implement the vision operationally, it is necessary to elaborate on the mission that will be carried out. The main points of the Pangandaran Regency Government's mission based on the explanation can be seen in the following table:

(1) Realizing accountable, clean, and serving governance

It is intended to realize the excellent bureaucratic services of the Pangandaran Regency Government, carrying out the function of bureaucracy as a public servant supported by the competence of professional apparatus and modern systems based on science and technology towards good governance.

(2) Realizing harmonious spatial planning and environmentally sound space utilization control.

Intended to create harmony in environmental management through development by considering the preservation of nature and paying attention to the capacity and carrying capacity of the environment. The cultivation of the area is directed to maintain ecological equilibrium to realize sustainable development.

(3) Provide quality infrastructure and facilities

It is intended to create comfort for all Pangandaran Regency residents through the development of quality infrastructure and facilities. Infrastructure includes road networks, drainage, sewerage, and others that meet high standards as direct support for the creation of a world-class tourist area. Infrastructure development is also directed to open up new areas, connect tourist attractions, and provide alternative roads to existing roads.

(4) Strengthening the resilience of local wisdom values

It is intended to preserve local traditions and cultures that grow and develop in the community. The value of local wisdom is a cultural heritage formed through the process of interaction between humans and humans and their environment to meet various needs that are influenced by views, attitudes, and behavior.

(5) Building independent, qualified, and competitive human resources

It is intended to create healthy, intelligent, and cultured Pangandaran Regency citizens characterized by increasing family resilience, decreasing the number of Persons with Social Welfare Problems (PMKS), the high role of youth in development, increasing sports achievements, and others. Through this mission, Pangandaran Regency residents are also built to have skills, professional, productive, and independent, and can increase their competitive advantage so that they can capture employment opportunities and or develop entrepreneurship.

(6) Building a resilient, advanced, equitable and sustainable economy

Building a resilient, advanced, equitable, and sustainable economy. Intended to increase employment opportunities and labor protection, create a conducive business climate, develop cooperatives and MSMEs, realize competitive and sustainable tourism, improve food security, and develop an integrated regional financing system.

Government Performance Evaluation

Local government performance evaluation is a process to determine the performance that has been achieved by local governments in managing available resources. Evaluation of local government performance is carried out to determine whether government performance is by community expectations and whether government goals in regional development have been achieved (Murni, 2019). In line with that, according to Sutrisno (2017), local government performance evaluation is very important because it has several benefits, such as helping local governments determine the right policy direction, facilitating local governments in determining development priorities, and helping local governments determine the right allocation of resources.

Several methods can be used to evaluate local government performance, such as the balanced scorecard method, performance measurement method, and output-outcome method (Sari, 2018). Each method has its advantages and disadvantages, and local governments must choose a method that suits the conditions and situation of the region. Local government performance evaluation should also be carried out regularly so that local governments can monitor progress and improve government performance if necessary. The results of the local government performance evaluation should also be accessible to the public so that the public can know the performance of the local government and provide input for improvement (Supriyanto, 2016).

Government performance evaluation is a crucial aspect of governance that has received significant attention in academic literature. Various studies have explored different dimensions of government performance evaluation, ranging from the use of performance measurement in local government Akbar et al. (2012) to the impact of stakeholder influence on local government performance (Gomes et al., 2020). Performance evaluations in the public sector have been scrutinized for their subjectivity (Wick, 2021), especially in areas like e-government (Deng et al., 2018; Karunasena et al., 2011; Grimsley & Meehan, 2007). Evaluating the performance of e-government is crucial due to the benefits it offers, such as improved public services and citizen engagement (Karunasena et al., 2011). Additionally, the performance of public-private partnerships has been a subject of interest in the literature, emphasizing the need for effective performance measurement mechanisms (Liu et al., 2014).

Moreover, the governance structures within government entities play a vital role in determining performance outcomes. Studies have examined the relationship between internal auditing and public sector performance (Nerantzidis et al., 2020), as well as the impact of IT governance on academic performance development (Tawafak et al., 2020). Furthermore, the governance of cooperative organizations has been linked to their performance (Jamaluddin, 2023), highlighting the importance of governance frameworks in achieving organizational goals.

The literature also delves into the evaluation of government management performance in various sectors, such as sports (Yang et al., 2022), education (Sajadi et al., 2014), and healthcare (Breyer et al., 2019). These evaluations often involve assessing different indicators and performance metrics to enhance organizational effectiveness and efficiency. Additionally, studies have explored the role of governance in influencing firm performance, particularly in family businesses (Pindado & Requejo, 2014; Azila-Gbettor et al., 2018).

Performance Indicators

Performance Measurement is a systematic and continuous process to assess the success of programs, policies, goals, and objectives in realizing the vision, mission, and strategy of government agencies, as stipulated in the Regulation of the Minister of State for Administrative

Reform and Bureaucratic Reform 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting, and Procedures for Reviewing Government Agency Performance Reports. This process is intended to assess the achievement of each performance indicator to provide an overview of the success and failure to achieve goals and objectives (Hermawan, 2018).

According to Santosa (2017), indicators of local government performance achievement can be in the form of the quality of public services, the level of service equity, the level of transparency and accountability, and the level of efficiency and effectiveness of local government. This indicator can also be in the form of certain numbers that show the level of success of the local government in achieving its goals. Local governments can use performance indicators to evaluate their performance and make necessary improvements (Anindya et al., 2022). Local government performance indicators can also be used to compare local government performance each year (Haupt et al., 2017).

The performance measurement is carried out by comparing the target of each Target Performance Indicator with its realization. After the calculation, the difference or performance gap will be known. Furthermore, based on the performance gap, an evaluation is carried out to determine the right strategy for improving performance in the future (performance improvement). As for providing an assessment of the level of performance realization of each target, use the following formula:

FORMULA 1

If the higher realization indicates a better performance achievement (positive realization), then the following formula is used:

$$Performance = \frac{Realization}{Target} \times 100\%$$

RUMUS 2

If the higher the realization indicates the lower the performance achievement (negative realization), the following formula is used:

$$Performance = \frac{Target - (Realization - Target)}{Target} \times 100\%$$

Assessment of performance achievement for each target performance indicator uses % (percentage) of performance achievement. While the assessment of target performance achievement for groups of indicators (more than one indicator), the conclusion of performance achievement uses the composite method (average performance achievement of all groups of indicators). The results of this composite value are calculated by adding the percentage (%) of performance achievement of each indicator (in the target indicator group) and dividing by the number of indicators in the group. So, it is concluded that the performance achievement value of strategic targets measured by indicator groups is as follows:

$$Average\ performance\ achievement = \frac{Total\ Percentage(\%) Achievement\ of\ all\ indicators}{number\ of\ Indicators}$$

METHOD

This study was conducted using a quantitative approach. The data used is secondary data obtained from the Pangandaran Regency Government Agency Performance Report (LKJIP) in 2021. Analysis using a t-test, where this analysis is used to see the comparison or comparative of work achievements in 2020 and 2021. Table 1 presents the data used in the study.

Table 1. Research Data

Performance Indicators	Performance Outcomes	
	2020 (%)	2021 (%)
APIP Capability Level	66.67	67
Maturity Level of SPIP Implementation	100	67
AKIP Score	100	100
Percentage of E-Procurement Usage on Procurement Expenditure	100.85	106
ASN Professionalism Index	59.87	76
E-Government Maturity Level	134	79
Percentage of Work Units Implementing Bureaucratic Reform and Development of Regional Integrity Zones	25	50
Community Satisfaction Survey	84.49	106
Adherence to RTRW	117	30
Environmental Quality Index	103.67	107
Percentage of infrastructure in good condition	85	94
Percentage of roads in good condition	100	105
Traffic accident rate	155	3
Ratio of technical irrigation networks in good condition	104	104
Percentage of Households with Access to Drinking Water	101	117
Sanitation Risk Index	90	141
Disaster Risk Index	145.44	104
Percentage of government center facilities and infrastructure met	52	54
Ethnic, Religious, Racial, and Intergroup Conflict Rates	100	38
Percentage of Local Culture Promotion	85.71	75
Percentage of attitude scale of learners with good personality	84	109
HD	68.06	99
LPP	103.63	96
IPG	103.98	112
Sports Development Index	91.25	97
Youth Development Index	211.54	690
Percentage of Independent PPKS	21.4	132
Percentage Open unemployment rate	65.75	101
Percentage of microenterprises to MSMEs	50	102
Number of healthy cooperatives	98.96	0
Expected Food Pattern	100.53	96
Number of tourist destinations recognized by the Global Sustainable Tourism Council (GSTC)	0	0

Source: LKJIP Kab. Pangandaran (2021)

The Paired Sample T-test is a statistical method used to compare differences between two paired sets of data (Field, 2013). This test can be used to determine whether there is a significant difference between two sets of data taken from the same subject under two different conditions (Lane, 2012). According to Ghazali (2016), the Paired Sample T-Test test has several advantages, such as comparing differences between two paired data sets, having a high level of accuracy, and being easy to understand. However, this test also has some disadvantages, such as it can only be used to compare two paired data sets, and cannot be used to compare more than two data sets.

RESULT AND DISCUSSION

Result

Analysis of the comparison of Pangandaran Regency's performance achievements in 2020 and 2021 can be explained by the value of each indicator presented in Table 1. The data analyzed are data from the 2020 and 2021 Government Agency Performance Reports (LKJIP) which consist of several performance indicators for each year. The results of data analysis using the Paired T-Test Test can be described in the following table:

Table 2. Descriptive Statistics

Year	Sample (n)	Mean	Std. Deviation	Std. Error Mean
2020	32	90.9	39.8	7.1
2021	32	101.8	113.3	20.1

Table 1 presents a description of the research data using descriptive statistics as seen from the average and standard deviation results. Based on Table 2, it is found that the average performance achievement from 2021 is higher than in 2020. This shows that in 2021, Pangandaran Regency has succeeded in improving its performance compared to the previous year, namely in 2020, by approximately 10%. This indicates that the programs upheld by Pangandaran Regency for 2021 are better in terms of achieving the vision, mission, and goals. However, these results cannot only be seen from the results of descriptive statistics alone. It is necessary to conduct further analysis that can conclude the results of the study. In this study, a paired t-test was conducted with the following hypothesis:

Hypothesis

H0: There is no significant difference between the 2020 & 2021 work achievements of Pangandaran Regency.

H1: There is a significant difference between the 2020 & 2021 work achievements of Pangandaran District.

In this study, an alpha of 0.05 was used, or it can be said that the error rate in this analysis is 5%. Indicators in determining whether a hypothesis is accepted or rejected can be seen from the results of the p-value. If the resulting p-value is smaller than 0.05, then H0 is rejected and H1 is accepted, otherwise, if the p-value is greater than 0.05 then H0 is accepted and H1 is rejected. The results of the paired t-test are more clearly in Table 3 below.

Table 3. Paired T-Test Results

Year	95% Confidence Interval of the Difference		T statistics	P-value
	Lower	Upper		
2020 - 2021	-46.21147	24.44897	-0.628	0.535

Table 3 shows the results of the paired t-test that has been carried out with the help of SPSS software. By looking at the results of the p-value as the criteria previously explained, the p-value (0.535) > alpha value (0.05) is obtained, so it can be concluded that H0 is accepted. This indicates that there is no significant difference between the performance achievements of Pangandaran Regency in 2020 and 2021. This is also supported by the t statistical value which shows that the value is smaller than the t table. In addition, judging from the confidence interval for the upper and lower limits, namely from -46.2 to 24.4, the statistics obtained are within the interval. So it also shows that H0 is accepted. Thus, it can be concluded that from the results

of the paired t-test, the results show that the performance of Pangandaran Regency from 2020 and 2021 has no real difference, or it can be said that Pangandaran Regency is stagnant in its performance achievements.

Discussion

The results of the analysis in subchapter 4.1 show that there is no significant difference in terms of Pangandaran Regency's performance achievements. However, when viewed from the average performance achievement that has increased from the previous year, this indicates that the Pangandaran Regency government has performed its roles and duties well. This is also considering that the regional development process cannot be done instantly and requires a long time in the planning process and its implications.

In the FGD activity conducted together with the Pangandaran Regency Organization Section, it was explained that the program carried out as a priority is in tourism. The Regent has directed to focus on tourism, for example on tourism management for renovation to make it look more beautiful and clean. Especially in 6 sub-districts: pangandaran, kalipucang, parigi, sidamulih, cijulang, simerak. 4 sub-districts focus on tourism, and 2 sub-districts focus on agriculture that supports tourism. In addition, in the Pangandaran district, some have become tourist villages, and some have even received international recognition. But that does not mean that Pangandaran Regency only focuses on tourism, there is also a focus on agriculture, fisheries, and the MSME industry. But it is also still directed to support tourism. So it can be concluded that the main priority of Pangandaran Regency is tourism which is supported by other sectors.

Given that the Pangandaran district is focused on tourism, it is necessary to review the data presented in Table 1. It can be seen that several performance indicators have stagnated in the two years, including the level of AKIP capability, the ratio of technical irrigation networks in good condition, the percentage of facilities and infrastructure met, and especially the number of tourist destinations that have obtained GSTC recognition. Given that Pangandaran District is more focused on tourism with stagnant performance indicators in infrastructure facilities and the number of tourist destinations, this reflects that there has been no significant progress in its performance achievements.

Based on the information obtained from the FGD, especially the explanation related to the number of tourist destinations until now there is no GSTC recognition, this is because Pangandaran is more focused on local tourists. This is due to rejection from religious leaders because Pangandaran is more focused on religious tourism. This can also be seen in the closure of 27 KPs which indicated the practice of liquor and nightlife. So it can be concluded that Pangandaran Regency is for the achievement of international tourists, not prioritizing, but very minimal compared to local tourists.

Regional development takes a long time to achieve the desired results. This is especially true in the tourism sector, where the development of tourism destinations requires great effort and investment. Pangandaran Regency, as one of the regions that has excellent tourism potential, is also experiencing the same thing. To develop its tourism sector, Pangandaran Regency requires a long time and hard work from various parties, including the local government, community, and business actors. However, with the efforts made and the commitment of various parties, tourism development in Pangandaran Regency can run well and provide satisfactory results. The creation of attractive and quality tourism destinations will provide benefits to the local community and improve the regional economy. Therefore, tourism development in Pangandaran Regency needs to be continuously carried out and improved to obtain even better results.

Therefore, it is necessary to analyze the conditions of things that must be considered in regional apparatus development planning because of their significant impact on regional apparatus with important characteristics, basic, urgent, medium/long term, and determine the achievement of future apparatus goals to support regional development. Some weaknesses that can be taken into consideration in the future in developing the tourism sector in Pangandaran Regency include:

- a. Development policies in the regions have not been accommodated perfectly.
- b. The RTRW of the Pangandaran district has not yet been ratified, so various regulations related to the spatial planning process have not yet been implemented.
- c. There are still poor basic infrastructure conditions, especially roads, which make accessibility to some areas difficult and hamper connectivity and inclusive development.
- d. The human resources of Pangandaran Regency need to be improved to be able to create independent, qualified, and competitive humans to encourage efficient effective, and sustainable development.
- e. Partnership programs with local communities are still poorly implemented in the tourism industry.
- f. The lack of response to globalization makes imported products easy to enter, while the community's economic activities are not yet able to compete.
- g. The geography of Pangandaran Regency is naturally located in a disaster-prone area.
- h. Tourism Attractions (DTWs) whose tourism activities have developed correlate with a decline in environmental quality in these DTWs, which does not ensure the sustainability of sustainable tourism development.
- i. The instability of the world economy affects the arrival of foreign and domestic tourists to the Pangandaran Regency.

CONCLUSION

Pangandaran Regency's performance achievement in 2021 is higher than in 2020, with an average of about 10% increase. However, the result of a paired t-test with an alpha of 0.05 shows that there is no significant difference between the district's performance in the two years. The p-value (0.535) is greater than alpha (0.05) and the confidence interval is also within the interval. Therefore, the null hypothesis (no significant difference) is accepted and the alternative hypothesis (significant difference) is rejected. Although the t-test results found no significant difference, the increasing average performance achievement shows that the Pangandaran district government is trying to improve its performance. However, to confirm this, further analysis is needed that can provide a clearer and more valid picture of Pangandaran Regency's performance development.

Based on the results obtained, several theoretical and practical suggestions can be summarized. First, at the theoretical level, further research is needed to improve understanding of the issues studied. Second, at the practical level, there is a need for concrete actions to overcome the problems found, such as the implementation of appropriate programs or positive changes in mindset. This aims to ensure that the solutions provided can be effective and efficient in overcoming the problem. In addition, several other things can also be found that need to be considered to overcome the problem, such as increasing collaboration between related parties, optimizing available resources, and effective communication between the parties involved. By doing these things, it is hoped that optimal results can be achieved in overcoming problems and achieving the desired goals.

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