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ABSTRACT

Performance-based budgeting can be linked as one of the cornerstones of the importance of an outcome-based performance. In line with that, performance indicators must also refer to the rules for achieving outcome targets. This study aimed to evaluate performance information and indicators based on a logical model as an evaluation framework. The object of this study was the Directorate of Railway Traffic and Transport (DRTT), which was at the Echelon II level. This research used case study, with data obtained through documents and interviews. The study results showed that at the work unit level, some activities did not have a logical relationship to achieving outcomes and impacts. Performance indicators could be improved to align with organizational goals related to enhancing the national connectivity and performance of transportation services. Meanwhile, the quality of output was still a quantity of effort, so that the outcome was still service delivery oriented, although the NPM approach requires results-oriented governance and benefits the community. The research is expected to provide implications regarding the extent of the logical relationship framework at the work unit level.

Keywords: Accountability, Government Performance, Logic Model, Ongoing Performance Management and Measurement, Performance-Based Budgeting

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1. INTRODUCTION

Accountability is an important aspect of achieving budget quality, which correspond with objectives. It is not separable from the performance-based budgeting paradigm (PBK) because one of the objectives of implementing PBK is to improve performance accountability. PBK is also a vital budget planning basis, so government program pays attention to outcome-based performance. In realizing PBK, preparing the work plan, and budget (RKA) must pay attention to the relationship between funding (input) and the desired output and outcome.

In line with the previous explanation, the Logic Model becomes an essential basis for planning and evaluation in public organizations or for social purposes. This concept means planning and budgeting must have a logical relationship between outcomes, outputs, activities, and inputs. When linked to accountability, a good plan is achieved if the budget (as input) can be oriented towards clear and measurable outcomes.

To improve PBK, architectural arrangement and performance information (ADIK) was introduced through the Minister of Finance Regulation No.143/PMK.02/2015, which links the formulation of outputs with outcomes through a logical framework. However, the number of outputs is still increasing, so the Ministry of Finance and Bappenas set the Redesign of the Planning and Budgeting System (RSPP) in June 2020 (applicable for the 2021 fiscal year), which is expected to provide improvements to the formulation of activities and outputs on performance information.

The Directorate General of Railways (DGR), which carries out its duties in regulating the implementation and regulation of national railways, is supported by several work units. One of them is the Directorate of Railway Traffic and Transport (DRTT) as object study, which carries out tasks related to policies in the railway traffic and transportation field. Implementation of the activities and programs is expected to support the achievement of the program targets of the DGR. Condition of the study's object based on AKIP Evaluation conducted by Inspector General (Ministry of Transportation) shown findings that in 2019 study's object had not compiled programs/activities that were in line with performance targets, even though a program/activity should be a series of activities that were arranged to achieve the outcome target. In addition, in 2020, it found that performance indicators were not outcome-oriented; performance indicators should reflect and support the achievement of organizational outcomes. The DGR followed up on these findings by revising the 2021 performance agreement, so it is necessary to see whether the improvement in these performance indicators is outcome-oriented and has a logical relationship with indicators at the organizational level above.

Based on the background described previously, it is important to conduct this research to see the follow-up to the previous findings. Therefore, the object of the study was evaluated by measuring its performance through a logical model approach. The logical model approach was appropriate to be used because it can see the relationship between inputs, activities, outputs, and outcomes to be achieved by government organizations. Furthermore, the research also evaluated performance information to determine the extent to which the resulting output contributed to the achievement of outcomes, using the Ongoing Performance Measurement and Management (OPM&M) approach, which was developed by Longo (2002). The case study method was employed to look at more specific conditions, namely at the level of Echelon II as a work unit. The difference in this study form the previous one is in the object discussed, namely at the level of Echelon II, because the activities carried out can support the achievement of program goals and strategic goals at the upper organizational level.

With the problems as described in the paragraph above, the general research problem formulation is as follows: (1) What are the results of the evaluation of the logical relationship of performance information on DRTT, and (2) What are the results of the evaluation of DRTT's performance indicators concerning the contribution of output to the achievement of outcomes?

The purpose of the research was to get an in-depth understanding of the application of the logic model concept to the object of study. Through this research, it is hoped that it can contribute to filling research gaps with similar topics. For that reason, it was carried out with case studies at a lower level, which was in Echelon II to provide an overview of the outcome of its activities that can support the achievement of the organization's strategic goals.

2. LITERATURE REVIEW

2.1. THEORETICAL FRAMEWORK

New Public Management (NPM) is a foundation that the implementation of an activity carried out by government organizations is oriented to results or outcomes, the value obtained by the community for governance and performance measurement as government accountability. NPM has the main view that private sector management can be applied to public sector management to achieve effective, efficient public sector performance and create community welfare. According to Christopher Hood, some of the characteristics of NPM include professional management, performance standards, and measures, emphasizing outputs and outcomes, division of work units, competition, implementing private sector management, and discipline and

resource efficiency (Hood in Sayidah et al., 2015). The development of NPM as a tool for increasing government accountability and transparency certainly requires performance information that is comparable, relevant, and useful for decision-making in the public sector (Akbar et.al, 2012). In addition, government allocations must be able to realize values in society. Implementation of NPM in Indonesia has been carried out since 1999 based on the Presidential Instruction 7 of 1999 relating to accountability.

In relation to NPM, one of the main focuses of attention is the accountability of the government. Even the importance of accountability in reinventing government is the focus of NPM (Osborne in Wicaksono, 2015). Financial accountability requires the government to be responsible for every rupiah in the budget allocation sourced from tax and levy revenues (Nisjar in Wicaksono, 2015). Performance indicators objectively reflect performance measurement on the achievement of organizational obligations (Sedarmayanti in Sawir, 2015). Therefore, accountability is one of the manifestations and focus of NPM, requiring periodic performance measurements of an organization. Accountability concept in this research is mainly as a basis that the achievement of goals and objectives that the organization has set must be applied to all government organizations, as well as performance indicators to measure the performance of the organization.

2.2. CONCEPTUAL FRAMEWORK

LOGIC MODEL

The main conceptual framework in this research is a logical model, which is used to identify performance indicators by clarifying what actions are taken in a program, how to measure them, and how they are aligned with program objectives. Knowlton & Phillips (2012) describe the visualization of logical models from actions to results as a good way to review, provide understanding, and explain the success that will be achieved from certain activities.

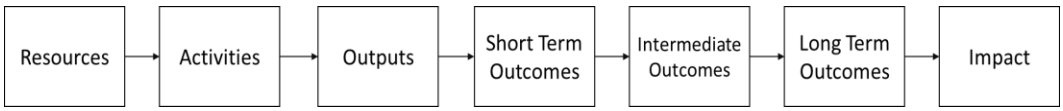

Figure 1 Basic Program Logic Model (Knowlton & Phillips, 2012)

The series of "do" and "get" in the Logic Model in figure 1 start with identifying what strategies want to achieve, explaining a series of results or gradual changes that will show progress towards impact, identifying programs needed to achieve results, determining inputs, providing activities, and identifying outputs that reflect the achievement of activities (Knowlton & Phillips, 2012, pg:61).

Furthermore, evaluation of the alignment of performance indicators is carried out based on the accountability concept. If associated with the logical framework, to achieve outputs and outcomes, inputs used by an organization must implement SAKIP as an outcome-oriented performance management system. Therefore, governance with good accountability is outcome-oriented and has alignment starting from medium-term planning (Strategic Plan), Annual Performance Plan/RKT or Budget Work Plan (RKA), Performance Agreement (PK) and Budget Implementation List (DIPA), performance reporting, and evaluation.

Based on the "do" and "get" analysis and evaluation of the alignment of performance indicators, to answer the first research question, an in-depth evaluation was carried out through the outcome-sequence chart. The sequence of "if-then" relationships reflect the essence of program planning and evaluation, where the short-, medium- and long-term outcome criteria can be applied not only to the current fiscal year but also to the long term (Probst, 2009, p:20). The outcome sequence chart helps identify the path in achieving intermediate and end outcomes because of a program or activity and the outputs resulting from these activities (Hatry, 2006, p:62).

ONGOING PERFORMANCE MEASUREMENT AND MANAGEMENT (OPM&M)

The OPM&M is a framework used in answering the second research question to evaluate the quality of the performance indicators in the study's object. Longo (2002) developed the OPM&M, which is an integrated logic model designed to improve performance measurement, collaborated through adaptation of four quadrant Friedman's analysis to identify output performance indicators between the amount of effort (measures of effort) compared to the results obtained by the organization (measures of effect). Both are divided into quantity (value) and quality (level and percentage). The difference in efforts-effect allows the OPM&M show the achievement of outcomes, whether oriented to service delivery outcomes (dominated by efforts) or community outcomes (dominated by effects).

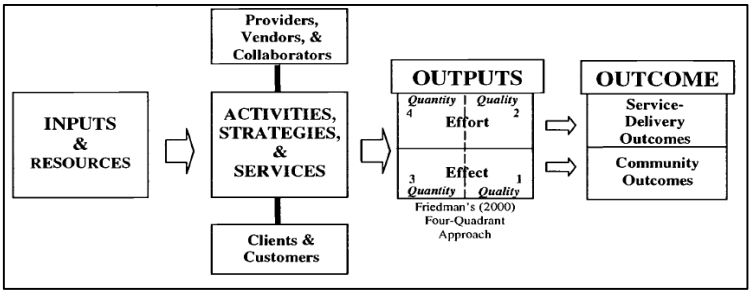

Figure 2 *Ongoing Performance Measurement and Management (Longo, 2002, p.4)*

The use of the Logic Model as the framework with its development in the OPM&M approach in this study certainly refers to several studies that have been carried out previously. Sadik (2014) showed that there was no logical relationship between Surakarta City Government and a discrepancy in performance indicator information from planning documents to performance report documents. Wibawa (2016) found that the performance information formulation in the Directorate General of Financing and Risk Management did not yet have a logical relationship to the achievement of program objectives and was not externally oriented. Dedi & Rusdi (2021) also found that there was no alignment of the logical flow of the performance indicators in PPATK, with performance indicators being results-oriented with the majority being service outcomes.

Previous research shows that the formulation of performance measurement did not fully have a logical relationship and was not outcome-oriented. In addition to the fact that research at a lower level using the case study method is still very limited, this study also adds an evaluation with an outcome sequence chart as part of the Logic Model. Therefore, this study looks at more specific conditions, namely at the level of Echelon II as the executor of activities that support the achievement of organizational goals at the top level. In other words Echelon II programs and activities support the achievement of Echelon I outcomes. According to Dedy and Rusdi (2021), Echelon II level performance targets should support Echelon I performance targets, as well as support K/L organizational strategic goals.

3. RESEARCH METHODS

This research was a qualitative case study, where the formulation of the research problem seeks to be answered through a series of processes to obtain a detailed description of the object of study. This study used primary data collected directly through in-depth interviews, where the determination of the key informant sample was carried out by purposive sampling. The key informants consisted of employees who had knowledge and competence related to planning the activities of the object of study, accountability, and performance. Six key persons prepared program/activity plans and were responsible for achieving the agreed performance according to their respective duties and functions, one key person conducted the coordinating function related to the preparation evaluation and reporting of performance, and one key person compiled the performance accountability report on the study's object.

Meanwhile, secondary data was obtained based on documents and publications related to research problems, including planning and budgeting documents, performance documents/reports, and other necessary data. These documents were used to answer the two research questions, both in evaluating performance information by compiling logical models and performance indicator maps.

DATA ANALYSIS

The data analysis was carried out with a documentation study. Interviews were conducted to provide a more in-depth picture of the problems that occurred in the object of research. The data analysis procedure in this research is as follows:

a. Evaluation of Performance Information with Logic Model
   - "Do – Get" analysis of performance information by linking the relationship between programs/activities with targets to find out whether there was a logical relationship to the performance information contained in planning documents, performance agreements and reports, and Budget Documents.
   - Evaluation of the alignment of performance indicators by looking at the suitability of performance indicators listed in planning documents linked to Performance Agreement documents and Performance Reports.
   - Based on the results of the schematic framework of logical relationships from 2 (two) points above, an outcome sequence chart detailed by "if - then" analysis was usedto identify paths in achieving intermediate and final outcomes achieved from activities. This process was used to answer the first question.

b. Evaluation of the Quality of Performance Indicators by OPM&M Approach
   To answer the second research question, the performance indicators in the Budget Document were classified based on the amount of "effort" and the magnitude of "effect", to determine the quality of the performance indicators prepared. Then performance indicator map was created to find out how far the contribution of the output to the outcome of the study's object was.

c. Descriptive Analysis
   Interviews with key informants complemented evaluations to obtain information that enriched answers to research problems. Validation of the interview results was done by triangulation to obtain the accuracy of the information submitted, and then descriptive analysis compiled the overall research results.

4. ORGANIZATION PROFILE

Stakeholders related to the study's object included operators of rail transportation facilities (e.g., PT KAI (Persero), PT Kereta Commuter Indonesia, PT Railink, etc.), with the public as beneficiaries of various forms of policy and regulations issued by the study's object. On-time performance/OTP was one of the performance indicators used by the study's object because the study's object issued regulations and policies related to train travel charts. In addition, for the train transportation target, the study's object issued regulations and policies on providing subsidies (free motorbike transport, pioneer transportation, and PSO) and tariff policies. Although the activities were carried out by the operator, the community could directly feel the benefits.

In 2020, the study's object became a sample of implementation AKIP evaluation. The evaluation found some performance indicators were not outcome-based. This finding was followed up with a revision of the performance indicators in 2021. With the improvement of performance indicators, and in line with the implementation of the RSPP, it is necessary to see the extent of the relationship between input-output-outcomes in the study's object after the revision of the performance indicators was carried out.

5. RESULT AND DISCUSSION

5.1. EVALUATION ON PERFORMANCE INFORMATION WITH LOGIC MODEL

As explained in the literature review and analytical methods, the basic framework for evaluating performance information begins with "do" and "get" analysis to assess the expected impact (end outcome) of the program/activity by comparing it with the resources or program inputs. Based on the Strategic Plan document of the DGR and according to information from respondents, the preparation of activities started from the "result". It started with the impactof the development targets that have been achieved through the contribution of the K/L. Then, it observed the outcomes in the long term (K/L targets), medium term (Echelon I targets), and short term (Echelon II targets). In principle, the performance indicators used at the lower level aligned with and supported the goals at the upper level.

Based on the "do" and "get" analysis and the flow of the logical relationship for programs/activities in the study's object, a performance information was found on the study's object indicating that there were subcomponents that could not be correlated with the details of the output. The components were the implementation of the motor transportation subsidyand the details of the sub-components of the implementation of the holiday transportation. These activities supported the achievement of OTP KA performance. Meanwhile, seen

from the correlation, transportation subsidies aimed to achieve transportation targets. Referring to the definition of output as the work done by the organization, with the outcome as the achievement of the output, if the activities carried out by an organization were not correlated with outcomes, this could lead to insufficient information on the success of activity to stakeholders.

Meanwhile, information obtained from respondents indicated an emphasis on outputs and outcomes in budget planning in the study object. It was up to the echelon III level, and they htried to develop programs and activities under their duties and functions. Some of these conditions were in accordance with the characteristic aspects of NPM, including the division of authority of main tasks and functions, the determination of performance indicators from the K/L level to Echelon II units, and the emphasis on results-oriented planning, and division of labor units, and implementation of activities supported by the contract mechanism.

Furthermore, based on the evaluation of performance indicators, there were differences in the number of indicators in the planning and reporting documents due to the addition and incorporation of performance indicators. For example, the performance indicators for meeting the targets for passenger and freight transportation were combined into one, namely the fulfilment of passenger transportation targets. However, the performance calculation formulation still used these two components. Meanwhile, the OTP performance indicators (based on the Strategic Plan) were translated into 2 (two) performance indicators for the realization of train travel and on-time train arrival and departure.

However, the research analysis showed that some K/L performance indicators were not accommodated at the Echelon I level, namely the performance indicators of the transportation service satisfaction index. To align the relationship between performance indicators in DRTT, it is necessary to add indicators to achieve planned performance and following organizational goals. The performance indicators compiled on the study's object did not fully follow the planning documents to ensure the implementation of performance accountability. The concept of good accountability requires the alignment of performance information, ranging from strategic planning documents, performance agreement documents, and performance reports. Through the implementation of its duties and functions, the object of study should have added performance indicators that could accommodate the achievement of the organization's strategic goals up to the K/L level.

OUTCOME SEQUENCE CHART ON THE TARGET OF STUDY'S OBJECT

There were 2 (two) strategic objectives at the Echelon I level directly related to the study's object, i.e., improving the connectivity of the railway

network and improving the performance of railway services. An in-depth evaluation of the logic model was carried out with an outcome sequence chart on these strategic objectives.

The analysis of logical framework using an outcome sequence chart for the strategic target of improving national connectivity is shown in Appendix 1. The evaluation was according to the components of the activity of the study's object, then gradually connected until the expected impact was achieved, that was, increasing economic resilience, measured by economic growth (GDP). The performance indicators used at each stage are written in italics. Some items to consider in the preparation of the outcome sequence chart also included information that the performance indicators for network policy recommendations that had been followed up were often not achieved. For example, one of the respondents said that DRTT's activities related to preparing the development financing scheme document with cooperation were still initial and had to be followed up and utilized.

The output of the activity of the study's object was still a document. Therefore, to ensure that the activity was optimal, it was necessary to review the usefulness of the results. Changes in performance indicators, which were originally the followed up policy recommendations in the network sector, were proposed to be the level of usefulness of the railway network policy recommendations that were seen over 2 (two) years. Documents used as the basis for the implementation of development showed aspects of the usefulness of the activities of the study's object. The Logic Model concept also supported that the outcome period is relative. It can be seen between 1-3 years for the short term. Therefore, "if-then" analysis was carried out to reflect the essence of the relationship between program planning and evaluation in terms of short, medium and long-term outcomes. The proposal is presented in an "if-then" analysis table regarding the level of usefulness of the railway network policy recommendations.

Tabel 1 If-Then Analysis Benefit Level of Railway Network Policy Recommendation (Proposed)

IF		***THEN***		**"If - Then" Analysis**	
Input	HR, Budget, SOP, Facility	Activity	Preparation of the Railway Network Planning Study	Yes	The use of inputs to get to the output has a relationship
Activity	Preparation of the Railway	Output	Recommendations for Railway network policy (Documents)	No	The activity's success has not been reflected in the output (document).

IF		*THEN*		**"If - Then" Analysis**	
	Network Planning Study				
	Inventory of policy studies utilized (first year)	Short Term Outcome	The level of usefulness of the policy recommendations in the railway network sector (%)	Yes	The activity's success has been reflected in its usefulness (%).
	Inventory of policy studies utilized (second year)				
Short term outcome	The level of usefulness of the policy recommendations in the railway network sector (%)	Intermediate *Outcome*	▪ Increasing the construction of railway lines based on policy recommendations ▪ Increasing the ratio of railway connectivity	Yes	The success of the activities carried out seems to be able to support the achievement of the Echelon I program targets
Intermediate *Outcome*	Increasing the ratio of railway connectivity	End *Outcome*	Increased national connectivity	Yes	There is alignment with the K/L outcome
End *Outcome*	Increased national connectivity	Impact	Increased quality economic resilience (GDP)	Yes	Adequate and improved transportation access can support the achievement of national development targets
			Improving the quality of life of the community due to adequate access to basic services (IPM)		

Based on table 1, if the study's object added an inventory of policy review activities that were utilized (over a period of two years), and proposed changes to performance indicators, the study's object could show the success of the activities carried out so that there was a continuous relationship from input to outcome.

Furthermore, the outcome sequence chart of strategic targets for improving the performance of transportation services is shown in Appendix 2. The analysis of the relationship between implementation of subsidy activities included

monitoring and evaluation. Then, in the short term, it could increase the volume of rail transportation, increase public accessibility in the railway mode, then gradually achieve the expected impact of increasing economic resilience (GDP). Referring to the “do” and “get” analysis, it can be seen that the subsidy activities could be related to achieving intermediate outcomes for achieving passenger targets. However, for monitoring evaluations concerning the train graph were related to OTP outcomes. Meanwhile, activities related to monitoring the evaluation of minimum service standards (SPM) should be activities that supported the achievement of the outcome of increasing the performance of transportation services in the meta-indicator of the transportation service satisfaction index found in K/L.

The activity of monitoring the evaluation of SPM aimed to ensure that the railway transportation operation was in accordance with the standards so that in the short term, it could improve rail transportation services according to standards. This can be supported by implementing the rail service survey, which is measured by the rail service satisfaction index. This measure can contribute to the intermediate outcome of increasing community satisfaction with railway services, which supports performance indicators at the K/L level (end outcome). Associated with evaluating the alignment of performance indicators, the strategic target of increasing the performance of transportation services can be done by using the meta-indicator of the transportation service satisfaction index. Based on this, the authors analyzed if the performance indicators were added so that the performance indicators of the study’s object could support the outcome up to the K/L level. In the following, an "if-then" analysis table is presented as a form of performance measurement improvement so that there is continuity in the "end outcome" performance indicators that have been set at the K/L level (transportation service satisfaction index).

Tabel 2 If-Then Analysis Railway Service Satisfaction Index (Proposed)

IF		***THEN***		**“If - Then” Analysis**	
Input	HR, Budget, SOP, Facility	Activity	Monitoring and Evaluation of SPM on Railway Transport	Yes	The use of inputs to get to outputs is related, but requires additional activities
Activity	Monitoring and Evaluation of SPM on Railway Transport	Output	Activity Implementation Report (Document)	No	The activity’s success has not been reflected in the output of the document.

IF		*THEN*		**"If - Then" Analysis**	
	Railway Service Satisfaction Survey (Passengers and Freight)		Survey Implementation Results (Document contains the value/index of satisfaction of railway services)	Yes	The activity's success has been reflected in the output.
Output	The results of the survey (Document contains the value/index of satisfaction of railway services)	Intermediate *Outcome*	Improved performance of railway transportation services (Rail service satisfaction score/index)	Yes	Output supports the achievement of Echelon I program targets (previously not yet available)
Intermediate *Outcome*	Improved performance of railway transportation services (Rail service satisfaction score/index)	End *Outcome*	Improved performance of transportation services (Value/index of satisfaction of transportation services)	Yes	Outputs support the achievement of K/L strategic targets

Table 2 shows that by adding the survey activity to the satisfaction of the railway transportation service and adding the outcome of the railway service satisfaction index, there will be a continuous relationship from input to outcome. Furthermore, as a reference for targets or targets for measuring performance, strategic benchmarks can be carried out by looking at the performance targets contained in the K/L Strategic Plan according to the period. Regarding performance accountability, a good budget planning (as input) can produce clear and measurable outcome-oriented performance. Of course, the study's object as a public organization in planning and budgeting must strengthen the logical relationship between outcomes, outputs, activities, and inputs.

5.2. Evaluation of Quality of Performance Indicators Based on the OPM&M Approach

An evaluation was carried out to see the relationship between output and outcome by identifying the output performance indicators in the budget

document's study's object for 2021 and 2022 FY., Then, the indicators were divided into the category of effort and effect. Furthermore, the performance information submitted was categorized according to the reference list of detailed output classifications published by the Ministry of Finance and Bappenas in the RSPP Guidebook (2020).

Initially, there were no quality performance indicators, and the outputs tended to be service delivery outcomes-oriented. This conclusion could be drawn by seeing that many of the output indicators used in the study's object were included in the quantity of effort, i.e., 100% in 2020, 95% in 2021, and 87% in 2022. However, none of them was quality oriented. Whereas the study's object should carry out activities that the community can directly feel. For example, the implementation and supervision of railway transportation subsidies, evaluation of tariffs, minimum service standards for railways, and licensing of railway operations. However, compared to the output indicators in 2020, some output indicators were a quantity of effect (through other public service activities).

If improvements are made to quality-oriented output performance indicators, then in other public services (with subsidy implementation), activities can be added to evaluate the benefits of the subsidy. In addition, to support continuity between performance indicators at the work unit level of the study's object with program objectives and strategic targets, it is possible to add performance indicators of satisfaction with railway transportation services that are quality efforts. This indicator can be included either in the component of activities in public services (measuring the quality-of-service provision of subsidies) or in internal management support, which includes monitoring and evaluation activities related to tariff policies and minimum service standards.

Based on the performance indicator map in Appendix 3, with the proposed addition of quality performance indicators and adding outputs that are more felt by the community, the study's object can already show the success of the implementation of its activities. For example, if quality performance indicators are added, the proportion of performance indicators in this sample 2022* performance indicators based on the quantity of effort are 80%, 12% based on the quantity of impact, 4% based on the quality of effort, and 4% also based on the quality of impact.

Appendix 4 and Appendix 5 show a logical relationship with the addition of quality performance indicators so that they can show outcomes that are more felt by the community. In the intermediate outcome, performance indicators related to the satisfaction index of railway transportation services are added so there are indicators of quality of effort. Based on Longo (2002, p. 7), one indicator that can show the quality of efforts and service delivery outcomes is service satisfaction to clients or customers (measured by a satisfaction index),

in addition to showing the quality of impact. It should be oriented to community outcomes, which is a society that is economically viable, healthy, clean, and safe (measured by GDP and HDI).

6. CONCLUSION AND RECOMMENDATION

The research's findings showed that not all of DRTT performance information had a logical relationship. The RSPP was implemented, but there were still minor phenomena where the component activity was not related to the details of the output, meaning that the activities with the outcomes to be achieved by the study's object were not related. Furthermore, based on the evaluation of the alignment of performance indicators, it was found that there were still unsustainable performance indicators as one of the supporters of achieving the strategic targets of K/L and Echelon I KPIs related to the strategic targets of transportation service performance. This is an example of a case study conducted in an echelon II unit, where it can happen to other organizational units and K/L. In-depth evaluation through the outcome sequence chart, for targets related to national connectivity, showed that DRTT activities in formulating policy recommendations were outcome-oriented, but the performance indicators currently used could not reflect the success of activities. Therefore, it is proposed to improve performance indicators to the level of benefit of policy making. Meanwhile, the strategic target of transportation service performance could be translated with the performance indicator of the railway service satisfaction index.

The study's object related to the research context managed meet several characteristics of NPM, namely the establishment of performance indicators starting at the K/L level to Echelon II units and emphasizing outcome-oriented activity planning. In addition, the concept of accountability that supported the realization of NPM was applied to the study's object with the existence of performance management through SAKIP. However, the study's object still required some improvements to the performance indicators to create an alignment of logical relationships.

Based on the evaluation of the quality of performance indicators using the OPM&M approach, most of the output performance indicators were still oriented towards the quantity of effort, and none showed the quality of the effort or impact. By implementing the RSPP, some improvements were observed in effect-oriented performance indicators.In 2020, quantity of effort was still fully 100%, in 2021, the effort-based performance indicator was 95%, and in 2022, it dropped to 87%. Referring to the concept of NPM, which requires the government to be oriented toward results and values obtained by the

community, it is important for the study's object to improve output indicators that can show the contribution to outcomes.

The recommendations proposed from the research results include:

a. Adding classification of output details according to unrelated activities, which can show the output of the activities of organizing holiday transportation. The preparation involves other units that have the authority to plan activities for the object of study. Considering that the details of the output are open the preparation and changes to the nomenclature can be carried out internally by the Ministries/Agencies.
b. Improving performance indicators that are more outcome-oriented and show optimal results of the study object's activities. This can bedone by changing the performance indicators of the achievement of policy recommendations into the level of usefulness of policy recommendations measured in the first and second years so that the benefits of their activities can be seen. Improving performance indicators that show the results of the activities of implementing subsidies, namely the achievements of the people who receive the benefits of subsidies. Adding performance indicators that can link alignment to achievements at the K/L level, namely the railway service satisfaction index. Improvements or additions to performance indicators must go through joint discussions involving all stakeholders.

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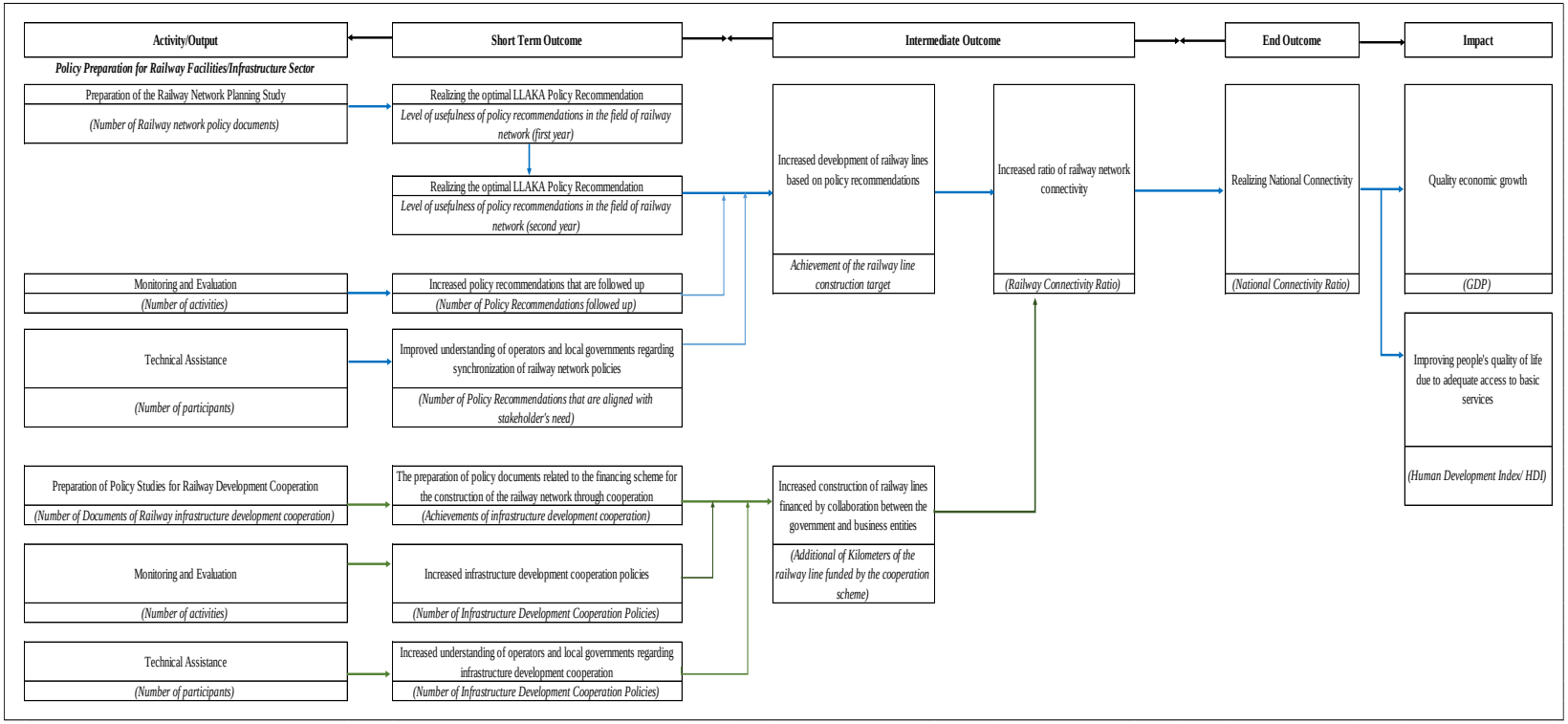
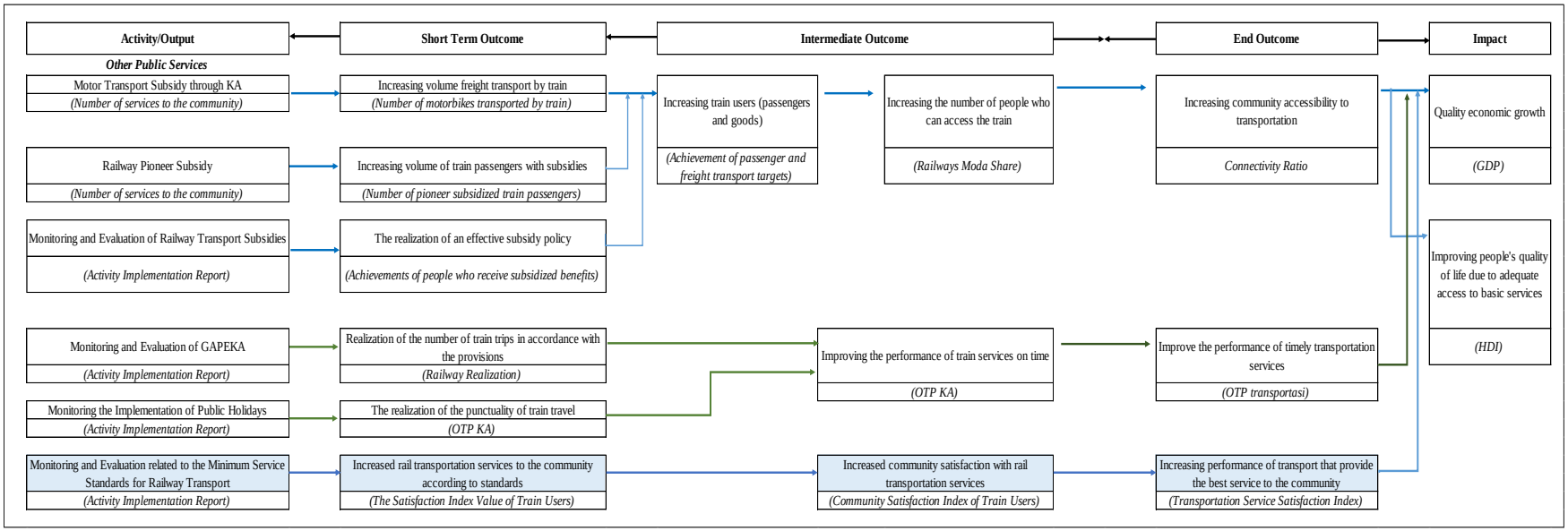
APPENDIX

Appendix 1. Outcome Sequence Chart Strategic Objectives Connectivity



Appendix 2. Outcome Sequence Chart Strategic Objectives of Transport Service Performance



Appendix 3. Performance Indicator Map on Study's object

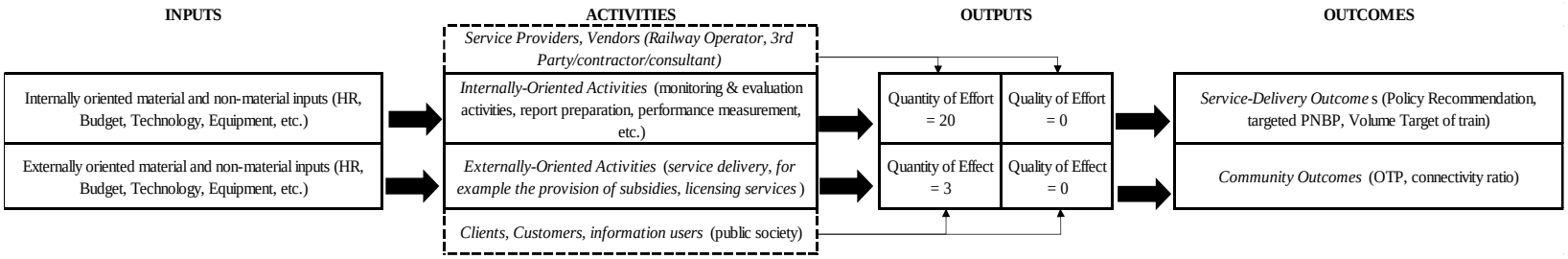
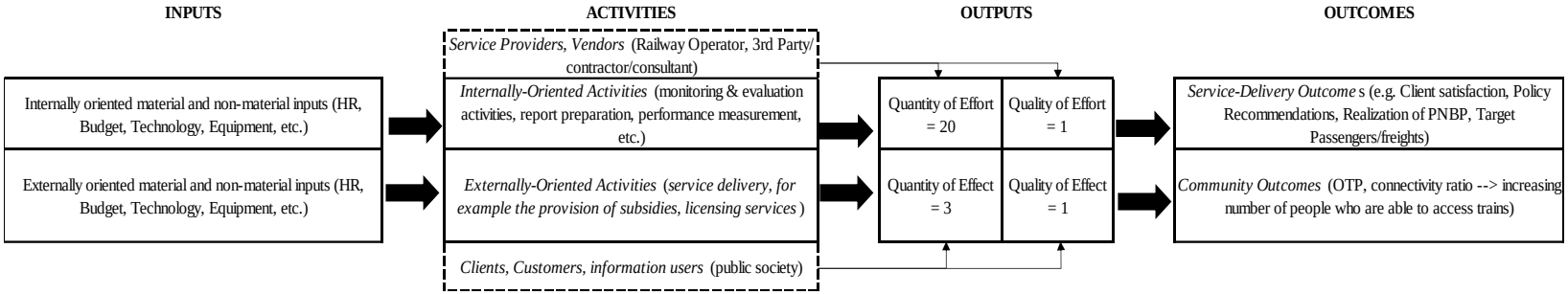
2020				
	Quantity		Quality	
effort	How much service did we deliver?	10	How well did we deliver it?	0
effect	How much change did we produce?	0	What quality of change did we produce?	0

2021				
	Quantity		Quality	
effort	How much service did we deliver?	19	How well did we deliver it?	0
effect	How much change did we produce?	1	What quality of change did we produce?	0

2022				
	Quantity		Quality	
effort	How much service did we deliver?	20	How well did we deliver it?	0
effect	How much change did we produce?	3	What quality of change did we produce?	0

2022* (with proposed indicator)				
	Quantity		Quality	
effort	How much service did we deliver?	20	How well did we deliver it?	1
effect	How much change did we produce?	3	What quality of change did we produce?	1

Appendix 4. Effort-Effect through OPM&M Approach (Existing)



Appendix 5. Effort-Effect through OPM&M Approach (with the addition of Proposed Performance Indicators)