

INTISARI

Tuntutan reformasi sektor publik, membawa perubahan yang krusial dalam manajemen sektor publik. Perubahan paradigma dari manajemen tradisional menjadi *Good Governance* membawa implikasi dalam penyelenggaraan pemerintahan. Masyarakat selaku pemberi mandat semakin kritis terhadap hasil pelaksanaan kegiatan yang dilaksanakan penyelenggara negara, sehingga akuntabilitas kinerja menjadi sasaran penilaian utama. Penelitian ini mencoba melihat sistem pengukuran kinerja dalam pelaksanaan kegiatan pemantauan tindak lanjut hasil pengawasan (TLHP) Aparat Pengawas Inspektorat Kabupaten Purworejo dengan menggunakan kriteria berdasar Permenpan dan RB Nomor 12 Tahun 2015 dan pendekatan *Logic Model* (LM).

Penelitian ini menggunakan metode kualitatif dengan pendekatan studi kasus. Analisis dilakukan terhadap dokumen perencanaan kegiatan hingga laporan kinerja instansi pemerintah. Wawancara dilakukan untuk mengetahui faktor-faktor yang mempengaruhi pelaksanaan kegiatan pemantauan tindak lanjut hasil pengawasan.

Hasil penelitian menunjukkan bahwa Inspektorat Kabupaten Purworejo telah melakukan suatu sistem pengukuran kinerja kegiatan namun penilaian tersebut belum sesuai dengan Permenpan dan RB Nomor 12 Tahun 2015 tentang Pedoman Evaluasi atas Implementasi Sistem Pengukuran Kinerja Instansi Pemerintah. Indikator kinerja kegiatan belum mendukung kinerja Inspektorat Purworejo sebab masih berorientasi pada aktifitas dan belum berorientasi pada hasil yang bermanfaat bagi obyek pemantauan. Dalam penelitian ini terbukti mekanisme isomorfisma koersif terjadi dalam sistem pengukuran kinerja kegiatan pemantauan TLHP di Inspektorat Kabupaten Purworejo. Faktor-faktor yang mempengaruhi dalam pelaksanaan kegiatan pemantauan TLHP adalah sumber daya manusia, perencanaan penganggaran, koordinasi dengan pihak internal, koordinasi dengan pihak eksternal, rekomendasi dari APIP yang memang sulit ditindaklanjuti, dan belum ada aturan yang mengatur mekanisme *reward and punishment*.

Kata kunci: *Good Governance*, Sistem Pengukuran Kinerja, *Logic Model*, SAKIP.

Abstract

The demands of reformation on public sector bring crucial changes in public sector management. The change of the paradigm from the traditional management becomes good governance brings implication in the government implementation. The society that has given a mandate are so critical to the result of the activities carried out by the government executors that the accountability of the performance becomes the target of the main assessment. This study tried to see the performance measurement system in the implementation of the monitoring on the follow up of the supervision result (TLHP) of the supervisory officials in the inspectorate of Purworejo district by using the criteria based on Permenpan and RB No. 12 Year 2015 and Logic Model approach (LM).

This study uses a qualitative method with case study approach. The analysis was done from the documents of the activity planning to the reports of the government agencies performance. The interviews were conducted to determine the factors that affected the monitoring implementation on the follow up of the supervision result.

The study results showed that the Inspectorate of Purworejo district has conducted the performance measurement system but the assessment of it has not matched with the Permenpan and RB Year 2015 on the Evaluation Guidelines of the Government Performance Measurement System. The performance indicators do not support the performance of the Inspectorate of Purworejo district because it still uses activity-oriented not result oriented that is useful for monitoring objects. In this study it was proved that the mechanism of coercive isomorphism happened in the measurement system of the monitoring activities performance (TLHP) in Purworejo District Inspectorate. The factors that affected the implementation of monitoring on the follow up of the supervision result (TLHP) were the human resources, planning and budgeting, coordination with internal and external parties, and the recommendation from APIP which was difficult to follow up. Furthermore, there were no rules that regulated the reward and punishment mechanism.

Keywords: Isomorphism, Good Governance, Performance Measurement System, Logic Model, SAKIP