



© 0 S

AKUMULASI: Indonesian Journal of Applied Accounting and Finance

URL: <a href="https://journal.uns.ac.id/akumulasi/article/view/1765">https://journal.uns.ac.id/akumulasi/article/view/1765</a>

DOI: https://doi.org/10.20961/akumulasi.v3i1.1765

Volume 3, Issue 1, Page 63-77, June 2024

# Evaluation of Minimum Service Standard Implementation in Surakarta City in 2020-2022

## Faradila Putri Ardianti\* Vidia Ayu Satyanovi Lina Nur Ardila

Diploma 3 in Accounting, Vocational School, Universitas Sebelas Maret, Surakarta, Indonesia \*Corresponding Author: <a href="mailto:faraardianti@gmail.com">faraardianti@gmail.com</a>

### **ABSTRACT**

This study aims to examine the development of the Minimum Service Standards (SPM) budget in Surakarta City from 2020 to 2022 and evaluate the implementation of SPM according to the principles set out in Government Regulation Number 2 of 2018. The research employs a descriptive qualitative approach, utilizing data collection methods such as interviews, observations, literature review, and documentation. The results of this study reveal that the SPM budget in Surakarta City fluctuated between 2020 and 2022, with increases due to the COVID-19 pandemic and subsequent decreases as the pandemic's impact lessened. Surakarta City has complied with all the SPM principles outlined in Government Regulation Number 2 of 2018. This study recommends that the Surakarta City Financial and Asset Management Agency (BPKAD) continue prioritizing the SPM budget. Moreover, it is advised that BPKAD ensure that relevant regional authorities adhere to SPM principles effectively.

Keywords: budget; evaluation; implementation; principle; SPM

**Cite this as:** Ardianti, F. P., Satyanovi, V. A., & Ardila, L. N. (2024). Evaluation of minimum service standard implementation in Surakarta City in 2020-2022. *AKUMULASI: Indonesian Journal of Applied Accounting and Finance*, *3*(1), 63-77. <a href="https://doi.org/10.20961/akumulasi.v3i1.1765">https://doi.org/10.20961/akumulasi.v3i1.1765</a>

Received for publication on June 7, 2024 Accepted after corrections on June 30, 2024

#### INTRODUCTION

Currently, the Surakarta City Government employs a performance-based budgeting system to develop the Work Plan and Budget (Indonesian: *Rencana Kerja dan Anggaran*, abbreviated RKA). This system emphasizes allocating funds and measuring outputs to achieve the objectives of the specified activities. Suryanto and Kurniati (2019) suggest that the performance-based approach emphasizes achieving the goals of activities through a systematic approach to ensure maximum implementation rather than merely monitoring fund spending. According to Romenda and Ningsih (2020), the purpose of a performance-based approach is to enhance efficiency and transparency in budgeting. Moreover, performance-based budgeting aims to increase the flexibility and accountability of units in implementing programs and activities.

According to the Minister of Home Affairs Regulation (Indonesian: *Peraturan Menteri Dalam Negeri*, abbreviated Permendagri) Number 77 of 2020 on Technical Guidelines for Regional Financial Management, performance-based budgeting requires that every proposed program and its budget consider mandatory government functions related to basic services. Therefore, the Minimum Service Standards (Indonesian: *Standar Pelayanan Minimal*, abbreviated SPM) must be established to serve as benchmarks for evaluating the performance regarding the type and quality of basic services provided within a fiscal year. As defined by Government Regulation (Indonesian: *Peraturan Pemerintah*, abbreviated PP) Number 2 of 2018, SPM is the specification for the type and quality of basic services that constitute mandatory government responsibilities and must be provided to every citizen at a minimum level. SPM encompasses public services aimed at fulfilling the fundamental needs of citizens.

Table 1. SPM achievement index of Surakarta City

Year	Index	Category
2020	98.66	Fully completed
2021	99.18	Fully completed
2022	98.76	Fully completed
Average	98.87	Fully completed

Source: Report on the Implementation of SPM in Surakarta City

Based on the Minimum Service Standards (SPM) Implementation Report from 2020 to 2022, the average SPM achievement index in Surakarta City reached 98.87. As presented in Table 1, the SPM achievement in Surakarta City over the past three years has consistently been classified as the "Fully Completed" category. According to the SPM achievement index categories in the Minister of Home Affairs Regulation Number 59 of 2021, "Fully Completed" indicates that the SPM achievement meets the minimum quality standards and the basic service recipients score between 90 and 99 out of a maximum of 100. This suggests that the SPM achievement in Surakarta City is quite high. However, there is still potential to improve the SPM achievement index to reach the maximum level in the "Perfectly Completed" category (https://spm.bangda.kemendagri.go.id/).

As time progresses, a region naturally strives to enhance its performance. Similarly, the Government of Surakarta City is committed to improving the implementation of its SPM. By continuously raising the achievement index, the basic services provided are expected to be better than before.

This research is significant to ensure that the already high SPM achievement index in Surakarta remains stable or even improves. A continuous increase in the SPM achievement index is expected to facilitate the local government in preparing the necessary budget for the following years. According to Halim and Kusufi (2014), SPM is a key instrument that local governments use as a reference for planning and budgeting government administration. In the budgeting process, local governments must prioritize

meeting SPM requirements before addressing other targets, as SPM represents fundamental and ideal standards that must be considered first.

Based on the above phenomena, the authors are interested in evaluating the implementation of SPM in Surakarta City, which has not achieved the maximum target figures. This evaluation is conducted based on the principles for establishing and implementing SPM as outlined in Government Regulation Number 2 of 2018. This regulation specifies that SPM should be established and implemented according to the principles of authority alignment, availability, accessibility, sustainability, measurability, and target accuracy. Moreover, this study analyzes the SPM budget in Surakarta City for 2020-2022.

Based on the background provided, the research questions for this study are as follows: (1) How has the budget for SPM in Surakarta City developed from 2020 to 2022? (2) How does the implementation of SPM in Surakarta City align with the principles for establishing and implementing SPM as outlined in Government Regulation Number 2 of 2018?

This research is expected to produce a credible evaluation of the development of the SPM budget in Surakarta City from 2020 to 2022, as well as an assessment of the implementation of SPM in the city based on the SPM establishment and application principles as specified in the Government Regulation Number 2 of 2018.

#### RESEARCH METHOD

This research was conducted at the Regional Government of Surakarta City by collecting data from BPKAD, located at Jl. Jenderal Sudirman Number 2, Kampung Baru Village, Pasar Kliwon Subdistrict, Surakarta, Central Java, 57133. The research employed a qualitative descriptive method. Qualitative research is a form of research to understand the phenomena experienced by research subjects such as behaviour, perceptions, motivations, actions and others which are carried out as a whole using descriptive methods and presented in the form of words and language (Moleong in Harahap, 2020). This study utilized two types of data, including primary and secondary data. Primary data is obtained through observation by collecting data on the object of research which can be done directly or indirectly and then compiled systematically (Hardani et al., 2020) and direct interviews with sources. Secondary data comes from books, journals, government regulations, reports, and related articles (Sugiyono, 2019).

Data were collected using interviews, observations, literature reviews, and documentation. Interviews were conducted with two key informants: the head of Budgeting and an officer at the Data Processing Information Division in the Budgeting Division of Financial and Asset Management Agency (Indonesian: *Badan Pengelola Keuangan dan Aset Daerah*, abbreviated BPKAD) Kota Surakarta. Moreover, observation was carried out on the SPM implementation in Surakarta City by reviewing the SPM Implementation Report issued by the Regional Secretariat through the Governance Section.

The literature review was conducted through books, journals, government regulations, and reports (Husna & Suryana, 2017). Various official state documents were used as sources for documentation, such as Laws (Indonesian: *Undang-undang*, abbreviated UU), Government Regulations (PP), Minister of Home Affairs Regulations (Permendagri), Regional Regulations (Indonesian: *Peraturan Daerah*, abbreviated Perda), and Mayor's Regulations (Indonesian: *Peraturan Walikota*, abbreviated Perwali).

Test the validity and accuracy of the data using triangulation techniques. Triangulation is a method of checking data from various sources to test data credibility (Fitrah & Luthfiyah, 2017). Source triangulation is done by checking the data obtained from the source which is then concluded, while the triangulation technique is done by confirming the interview technique.

#### RESULTS AND DISCUSSION

## The Development of the SPM Budget in Surakarta City in 2020-2022

Table 2. The development of the SPM budget in Surakarta City in 2020-2022

Type of Basic	20	2020		2021 2022		
Services	Budget	Realization	Budget	Realization	Budget	Realization
Education	126,973,816,548	123,295,568,952	185,195,891,670	159,468,789,310	183,857,580,947	70,425,152,818
Health	3,649,934,231	2,831,780,896	5,938,841,270	5,493,213,896	8,373,822,438	8,125,508,534
Public works	7,240,750,000	6,954,017,928	6,921,345,000	6,904,091,245	6,494,085,000	5,357,188,861
Housing	0	0	14,001,199,853	13,989,332,800	3,573,253,564	3,437,999,100
Transmigrati on, public order, and community protection	758,876,220	632,932,050	13,491,832,350	12,324,702,159	4,703,347,865	4,233,919,839
Social services	1,384,750,085	1,352,459,510	4,069,810,371	3,027,884,313	2,298,014,899	1,822,132,190
Total	140,008,127,084	135,066,759,336	229,618,920,514	201,208,013,723	209,300,104,713	93,401,901,342

Source: Report on the SPM Implementation in Surakarta City in 2020-2022

Table 3. Growth of the SPM budget in Surakarta City in 2020-2022

Type of Service	2020 to 2021	2021 to 2022
Education	46%	-1%
Health	63%	41%
Public works	-4%	-6%
Housing	0%	-74%
Transmigration, public	1,678%	-65%
order, and community		
protection		
Social services	194%	-44%

Source: Report on the SPM Implementation in Surakarta City in 2020-2022

In the basic education sector, the budget increased by 46% in 2021 due to the allocation of free internet quotas for students in Surakarta City. Furthermore, there was assistance provided in the form of smartphones for underprivileged students to support their remote learning needs. In 2022, the budget decreased by 1% because in-person classes resumed, although the implementation was still limited. The budget was redirected to provide schools with soap, masks, and hand sanitizers.

In 2021, the budget for basic health services increased by 63% to support the operational needs of hospitals in Surakarta for treating individuals infected with COVID-19. Based on the budget data analyst at BPKAD, the increase was also due to incentive funds provided to healthcare workers in Surakarta. In 2022, the budget for basic health services continued to rise by 41% to aid in the recovery of the city's health conditions following the pandemic.

In the basic public work sector, the budget consistently declined from 2020 to 2022. In 2021, there was a 4% decrease, followed by a 6% decrease in 2022. This decline was attributed to the reduced industrial activity, which led to decreased demand for wastewater management services. Also, the closure of restaurants, food stalls, and hotels resulted in a decreased need for clean water for drinking, bathing, and cooking, as people stayed home and reduced their travel.

In the area of public housing services, no budget was allocated in 2020 due to the reallocation of funds for handling COVID-19 in Surakarta. In 2021, there was an increase in the budget due to the planned reconstruction of the Semanggi simple rental apartment (Indonesian: *Rumah Susun Sederhana Sewa*, abbreviated rusunawa), relocation of residents from the Mojo Village, and reconstruction of a

house affected by a landslide, as well as the rehabilitation of three houses damaged by a tornado. In 2022, the budget decreased as it was solely focused on the maintenance of the public simple rental apartment. Moreover, natural disasters in 2022 did not cause damage to residential houses in Surakarta, so there was no need for reconstruction or rehabilitation.

In the basic service sector of transmigration, public order, and community protection (Indonesian: *Transmigrasi, Ketertiban Umum, dan Perlindungan Masyarakat,* abbreviated trantibumlinmas), there was an increase in the budget in 2021 due to operational funds for implementing Community Activity Restrictions (Indonesian: *Pemberlakuan Pembatasan Kegiatan Masyarakat,* abbreviated PPKM) in Surakarta. In 2022, as COVID-19 cases in Surakarta began to decrease and PPKM regulation was relaxed, the budget for basic services in this sector decreased by 65%.

In 2021, the budget for social services increased by 194% due to the growing demand for burial services. However, in 2022, the budget decreased by 44% because the number of COVID-19-related deaths in Surakarta declined, reducing the need for burial services. Despite this reduction, the budget for social services in 2022 remained relatively high, as it was allocated for the social rehabilitation of vagrants and beggars, who had become more prevalent in Surakarta due to the economic impact of the pandemic.

Based on the explanation above, it can be concluded that the development of the SPM budget in Surakarta over the past three years has experienced both increases and decreases. The increases primarily occurred from 2020 to 2021 due to the impacts of the COVID-19 pandemic on various basic services. As the pandemic began to subside, the SPM budget in Surakarta decreased. However, some areas of basic services still require substantial funding to adapt to the post-pandemic conditions.

## Evaluation of SPM Implementation in Surakarta Based on the Principles of SPM Establishment and Implementation as Set Out in the Government Regulation Number 2 of 2018

Table 4. Evaluation of the implementation of SPM principles in Surakarta

Principle	Minister of Home Affairs	Conditions in Surakarta City	Status
-	Regulation Number 2 of 2018	·	
Authority	SPM is applied following the	SPM in Surakarta has been	Completed
Alignment	authority of provincial and	implemented by the city	
	regency/city governments based	authority to provide basic	
	on the division of governmental	services.	
	responsibilities related to basic		
	services.		
Measurability	SPM is established and	Goods and/or services	Completed
	implemented to meet the basic	provided to meet the basic	
	needs of citizens through	needs of the people in	
	measurable goods and services.	Surakarta can be objectively	
		measured.	
Target Accuracy	SPM must ensure that the basic	The recipients of basic services	Completed
	services provided meet the	in Surakarta have been	
	specified targets.	appropriately aligned with the	
		designated targets.	

Principle	Minister of Home Affairs	Conditions in Surakarta City	Status	
Timcipie		Conditions in Surakarta City	Status	
	Regulation Number 2 of 2018			
Availability	The SPM is established and	The SPM in Surakarta has	Completed	
	implemented to ensure the	successfully provided the		
	availability of goods and/or	goods and/or services		
	services necessary to meet the	necessary to meet the basic		
	basic needs that every citizen is	<u>-</u>		
	entitled to receive at a minimum	<u>-</u>		
	level.	chilities to:		
Accessibility	10,011	The SPM in Surakarta City is	Completed	
Accessibility	•	· ·	Completed	
	accessible to citizens to ensure	· ·		
	that the basic services provided	residents.		
	by the government are delivered			
	effectively.			
Sustainability	The SPM is established and	The SPM in Surakarta has	Completed	
	implemented to ensure the	consistently provided the		
	continuous availability of goods	goods and/or services		
	and/or services necessary for	,		
	the basic needs of every citizen.	of the community from year to		
	the busic needs of every citizen.	•		
		year.		

Source: Government Regulation Number 2 of 2018 (processed data, 2024)

### 1. Authority Alignment

In implementing SPM, Surakarta City has met the six types of basic services and the indicators that serve as the benchmarks for SPM implementation at the regency and city levels. This is evident from the report on SPM implementation in Surakarta City evaluated in this study. The report shows that Surakarta City has already provided six types of basic services. Education services have covered early childhood education, basic education, and equal education for the residents of Surakarta City.

In terms of basic health services, Surakarta City has fulfilled all the service indicators, including healthcare for pregnant women, childbirth, newborns, and toddlers. Moreover, health services have been provided for individuals of school age, productive age, and elderly residents of Surakarta City. Furthermore, the city has offered health services for individuals with hypertension, diabetes mellitus, severe mental disorders, and tuberculosis, as well as those at risk of infections that could compromise the immune system.

Based on the SPM Implementation Report, it is evident that Surakarta has provided basic public works services, including meeting the daily drinking water needs of its residents and offering wastewater treatment services in the city. Also, in the housing sector, Surakarta provides home rehabilitation services for disaster-affected residents. If there are any government program relocations, Surakarta has ensured the availability of adequate housing facilities for affected individuals.

In terms of basic services for transmigration, public order, and community protection, Surakarta has provided services that follow the regulations. This includes the maintenance of public order and security, enforcement of local regulations, information services, disaster prevention, and preparedness, as well as emergency rescue and evacuation services for disaster and fire victims. Moreover, for social services, Surakarta has offered social rehabilitation of care facilities for

individuals with disabilities, neglected children, abandoned elderly, and socially marginalized individuals, and provides social protection during and after disasters.

Based on the above explanation, it is evident that Surakarta City has implemented SPM under its authority. The city government has a clear understanding of the indicators falling under its responsibility and outside its jurisdiction, which becomes the authority of the provincial level. This indicates that the city government can understand the limits of its responsibility for SPM implementation. Therefore, it can be concluded that the implementation of SPM in Surakarta has adhered to the principle of authority alignment.

#### 2. Measurability

Based on the SPM Implementation Report for Surakarta City, it is evident that the basic services provided in Surakarta have measurable goods and/or services. This is demonstrated by the quantifiable amounts of goods and/or services detailed in the report. The goods and/or services used for the implementation of SPM in Surakarta City include the following.

#### 1) Education

- a) Textbooks, drawing books, and learning modules;
- b) Learning supplies such as writing and coloring tools;
- c) Educational institutions and Community Learning Centers (Indonesian: *Pusat Kegiatan Belajar Masyarakat*, abbreviated PKBM) accredited C at a minimum;
- d) Provision of personnel costs for students;
- e) Educational staff (school principals, teachers, administrative staff, laboratory staff) with a bachelor's degree (S-1/D-IV) at a minimum; and
- f) Number of learning groups in educational institutions.

#### 2) Health

- a) Medications, vitamins, and vaccines;
- b) Medical equipment;
- c) Disposable medical supplies;
- d) Medical records cards, service books, health forms, and questionnaires;
- e) Communication, Information, and Education (Indonesian: *Komunikasi, Informasi, dan Edukasi*, abbreviated KIA) media.

#### 3) Public works

- a) Quantity and quality of drinking water;
- b) Service for the Drinking Water Supply System (Indonesian: *Sistem Penyediaan Air Minum*, abbreviated SPAM) through piped and non-piped networks;
- c) Quantity and quality of wastewater management; and
- d) Transportation and treatment of wastewater and fecal sludge.

#### 4) Public housing

- a) House rehabilitation;
- b) Reconstruction of houses:
- c) Relocation or rebuilding of houses in new locations;
- d) Assistance for renting livable homes;
- e) Facilities for compensation of land and/or building ownership rights; and
- f) Provision of livable homes.
- 5) Transmigration, public order, and community protection
  - a) Material loss services;
  - b) Medical services;

- c) Civil Service Police Unit (Indonesian: *Satuan Polisi Pamong Praja*, abbreviated Satpol PP) equipped with adequate facilities, infrastructure, appropriate standard operating procedures, and sufficient personnel capacity;
- d) Disaster-prone area mapping;
- e) Identification of citizens in disaster-prone areas;
- f) Socialization of disaster-prone areas;
- g) Evacuation signs and public information boards;
- h) Rapid response to extraordinary events and disaster emergencies;
- i) Search and rescue operations for disaster victims; and
- i) Issuance of disaster victim certificates for important document processing.
- 6) Social service
  - a) Emergency services;
  - b) Burial services;
  - c) Clothing;
  - d) Assistive devices;
  - e) Health supplies;
  - f) Physical, mental, and spiritual guidance;
  - g) Social guidance for families;
  - h) Facilities for making national identity numbers (Indonesian: *Nomor Induk Kependudukan*, abbreviated NIK), identity cards (Indonesian: *Kartu Tanda Penduduk*, abbreviated KTP), birth certificates, marriage certificates, and child identification cards (Indonesian: *Kartu Identitas Anak*, abbreviated KIA);
  - i) Access to basic education and health services;
  - j) Family tracing and reunification services;
  - k) Refugee shelters; and
  - 1) Specialized care and psychosocial services

Based on the explanation above, it can be seen that the quality fulfillment of the SPM in Surakarta City consists of various goods and/or services. These goods and/or services support the implementation of SPM in serving the residents of Surakarta City. The quantity of all the goods used and the number of services provided to the community can be measured. Therefore, Surakarta City is considered to have applied the measurability principle in implementing SPM.

#### 3. Target accuracy

The recipients of basic services under SPM in Surakarta City are as follows.

- 1) SPM of Education, for residents of Surakarta City with the following criteria:
  - a) Children aged 5-6 years participating in early childhood education;
  - b) Children aged 7-15 years participating in primary education; and
  - c) Individuals aged 7-18 years who have not completed basic and secondary education and are participating in equal education.
- 2) SPM of Health, for residents of Surakarta City with the following criteria:
  - a) Pregnant women;
  - b) Women in childbirth;
  - c) Newborns;
  - d) Toddlers;
  - e) Individuals of primary education age;
  - f) Productive-age individuals;
  - g) Elderly individuals;
  - h) People with hypertension;

- i) People with diabetes mellitus;
- j) Individuals with severe mental disorders;
- k) Individuals suspected of having tuberculosis (TB); and
- l) Individuals at risk of infections that weaken the immune system.
- 3) SPM of Public works, for every resident of Surakarta City.
- 4) SPM of Housing, for residents of Surakarta City with the following criteria:
  - a) Those whose homes are affected by disasters; and
  - b) Those affected by relocation due to government programs in Surakarta City.
- 5) SPM of Transmigration, Public Order, and Community Protection, for residents of Surakarta City with the following criteria:
  - a) Those affected by disturbances in public order and community protection due to law enforcement actions against violations of local regulations, particularly mayor's regulation;
  - b) Those in disaster-prone areas and victims of disasters; and
  - c) Victims of fires or those affected by fires.
- 6) SPM of Social Services, for residents of Surakarta City with the following criteria:
  - a) Abandoned persons with disabilities;
  - b) Abandoned children;
  - c) Abandoned elderly individuals;
  - d) The homeless and beggars; and
  - e) Victims of disasters at the regency or city level

The explanation provides evidence that among the six types of basic services that are the mandatory responsibilities of regional governments, Surakarta City has effectively targeted the recipients of basic services according to the provisions set out in Government Regulation Number 2 of 2018. This validates that Surakarta City has a clear understanding of the target recipients for each type of basic service. Therefore, it can be concluded that Surakarta City has implemented the principle of target accuracy in SPM implementation.

#### 4. Availability

Table 5. Availability of goods and/or services for SPM in Surakarta City

Type of Service	2020	2021	2022
	(in units)	(in units)	(in units)
Education	294,420	180,403	193,884
Health	1,599,859	1,901,065	2,250,619
Public works	1,156,700	1,044,728	143,546
Housing	0	763	95
Transmigration,	1,098,253	759,779	966,591
public order, and			
community			
protection			
Social service	10,408	70,112	9,653

Source: Report of SPM Implementation in Surakarta City (processed data, 2024)

In the field of education services, there was a decrease in the availability of goods and/or services from 2020 to 2021 due to a reduced number of qualified educators and educational institutions with C accreditation at minimum. However, in 2022, both of these essential services began to increase again.

In the field of health services, over the three years evaluated, the availability of goods and/or services was lowest in 2020. This was due to the COVID-19 pandemic, which led to a decrease in public visits to healthcare facilities, such as community health centers (Indonesian: *Pusat Kesehatan Masyarakat*, abbreviated puskesmas), clinics, and integrated health posts (Indonesian: *Pos Pelayanan Terpadu*, abbreviated posyandu), because many people were afraid to leave their homes.

In the field of public works services, the availability of goods and/or services continued to decrease from 2020 to 2022. This was due to a reduction in industrial waste as economic activities halted in Surakarta during the COVID-19 pandemic. Moreover, the termination of industrial activities also impacted the demand for drinking water supply in office areas and entertainment venues.

In 2020, the Surakarta City Government did not provide goods and/or services for basic housing services because the budget had been rationalized. However, in 2021, the availability of goods and/or services increased because of the construction or rehabilitation of homes affected by disasters in the city. Furthermore, the city government made an effort to improve slum areas in Mojo Village, with 253 houses addressed. In 2022, the availability of goods and/or services decreased because the natural disasters in that year did not cause damage to residents' homes, so there was no reconstruction or rehabilitation of houses carried out.

In 2020, basic services in the field of transmigration, public order, and community protection had a high availability of goods and/or services due to the enforcement of urban road closures aimed at reducing public mobility into and out of Surakarta. Moreover, services for maintaining public order and safety, such as the closure of businesses that remained open during the COVID-19 pandemic, were conducted. However, in 2021, there was a decrease in services related to disaster information due to limitations in identifying residents of Surakarta living in disaster-prone areas during the pandemic. In 2022, when the COVID-19 pandemic began to subside and restrictions eased, these services started to increase, allowing for the implementation of disaster awareness, communication, and information for the community.

In the basic social services, there was an increase in the availability of goods and/or services from 2020 to 2021 because of a high demand for burial services. In 2022, while the need for burial services decreased, the post-pandemic conditions led to new social issues, such as a rise in homelessness and begging. This increased the demand for basic social rehabilitation services for socially marginalized individuals, such as the homeless and vagrants.

The information provided indicates that the Surakarta City Government has effectively ensured the provision of necessary goods and/or services for each indicator of basic service fulfillment. Despite fluctuations in the quantity of goods and/or services available each year, the government has maintained a consistent commitment to their availability. This underscores that the SPM implementation in Surakarta adheres to the principle of availability.

## 5. Accessibility

Table 6. Realization of SPM recipients in Surakarta City from 2020 to 2022

Recipients of	20	20	2021		2021 2022		22
Services	Target	Realization	Target	Realization	Target	Realization	
	(individuals)	(individuals)	(individuals)	(individuals)	(individuals)	(individuals)	
Children aged 7-	77,058	76,609	88,316	88,316	81,422	80,541	
15 years old							
Children aged 5-6 years old	15,657	15,657	15,103	15,103	16,596	16,210	

Recipients of	20	20	20	21	20	22
Services	Target	Realization	Target	Realization	Target	Realization
	(individuals)	(individuals)	(individuals)	(individuals)	(individuals)	(individuals)
Individuals aged	1,456	1,456	1,104	1,104	1,964	1,850
7-18 years old						
Pregnant women	10,301	10,301	10,451	10,451	10,435	10,435
Women in	9,620	9,620	9,683	9,683	9,713	9,703
childbirth						
Newborns	9,629	9,629	9,690	9,690	9,705	9,705
Toddlers	23,665	23,665	26,885	26,885	27,593	27,593
School-age	93,155	83,868	92,462	92,462	92,462	92,462
individuals						
Productive-age	234,400	234,400	332,771	332,771	379,244	379,244
individuals						
Elderly	50,421	50,421	67,880	67,880	71,487	71,487
individuals						
Individuals with	26,875	26,875	34,917	34,917	92,614	92.614
hypertension						
Individuals with	8,884	8,884	12,105	12,105	18,833	18,833
diabetes mellitus						
Individuals with	757	757	903	903	1,135	1,135
severe mental						
disorders						
Individuals	5,256	5,256	4,682	4,682	10,235	10,235
suspected of						
tuberculosis	42 522	42 522	42 522	42 522	40.55	40.556
Individuals at risk	12,532	12,532	12,532	12,532	12,756	12,756
of viral infections						
affecting the						
immune system Community	578,350	547,408	522,364	494,005	150,810	140,043
receiving daily	370,330	347,400	322,304	494,003	130,610	140,043
basic drinking						
water needs						
Community	578,350	544,170	522,364	507,755	150,810	146,742
receiving	370,330	344,170	322,304	307,733	130,010	140,742
domestic						
wastewater						
treatment						
services						
Disaster victims	0	0	4	4	0	0
Relocation	0	0	253	253	95	95
victims						
Individuals	578,350	578,350	578,492	578,492	579,212	579,212
receiving services						
related to law						
enforcement						
Individuals	359,434	359,434	240,038	240,038	466,944	466,944
receiving disaster						
risk information						
services						

Recipients of	202	20	202	21	202	22
Services	Target	Realization	Target	Realization	Target	Realization
	(individuals)	(individuals)	(individuals)	(individuals)	(individuals)	(individuals)
Individuals	359,434	359,434	240,038	240,038	466,944	466,944
receiving disaste	er					
prevention and						
preparedness						
services						
Individuals	9,840	9,840	19,604	19,604	12,988	12,988
receiving disaste	er					
evacuation						
services						
Individuals	57	57	256	256	87	87
receiving fire						
victim						
evacuation						
services						
Individuals	0	0	8	8	211	211
with						
disabilities						
Abandoned	22	22	52	52	96	96
children						
Elderly	161	161	161	161	228	228
individuals						
Socially	385	385	240	240	349	349
marginalized						
individuals						
Individuals	9,840	9,840	67,925	67,925	3,022	3,022
receiving						
protection						
and social						
security						
during						
disaster						
emergencies						

Source: Report of SPM Implementation in Surakarta City (processed data, 2024)

Table 6 presents that nearly all service targets for the Minimum Service Standards (SPM) in Surakarta City have been achieved. However, a few targets have not yet reached 100%, such as the elementary education services in 2020, which achieved only 99.42% of the target. This shortfall is attributed to the suboptimal data collection by the Department of Education, which was hindered by the COVID-19 pandemic. In addition, the SPM for education have not been achieved to the maximum level because many communities have not fully understood the programmes and facilities provided by the city government (Kelele, Tasik, & Kawung, 2023).

In 2020, health services for elementary school-age children did not meet the specified target. This underperformance was due to some students lacking smartphones, which made it difficult for them to complete the online health forms provided by the Department of Health for monitoring health during the COVID-19 pandemic.

Basic public works services did not meet the specified targets from 2020 to 2022. In 2020, the targets were not fully reached due to several houses built in illegal areas, such as riverbanks, roadways, and railway margins, which impeded water treatment services in Surakarta City. In 2021 and 2022, the lack of coordination among regional authorities regarding the provision of drinking water and wastewater treatment services was a contributing factor. Moreover, the suboptimal achievement of these services was due to a shortage of personnel responsible for implementing the planned activities.

Furthermore, in 2020, the indicator for basic social rehabilitation services for persons with disabilities did not function optimally due to budget reallocations for the COVID-19 response. In addition, the indicators of basic social rehabilitation services for persons with disabilities have not run optimally due to ineffective communication aspects, lack of human resources for service providers and not optimal capacity building for service providers for persons with disabilities (Carisa & Nugroho, 2019). In 2022, none of the indicators for basic education services was achieved. This shortfall was primarily due to the Department of Education's inadequate assessment of needs, especially for early childhood education (Indonesian: *Pendidikan Anak Usia Dini*, abbreviated PAUD). The post-pandemic conditions in Surakarta City led to numerous PAUD centers closing or failing to enroll the expected number of students.

In 2022, not all targets for maternal health services were met because many pregnant women returned to their hometowns (outside the city) to deliver their babies. Although they received prenatal care at community health centers in Surakarta City, their return for childbirth led to a discrepancy between the number of service recipients and the targeted figures. In addition, suboptimal efforts made by puskesmas in reaching out to the community, especially pregnant women, both through the availability of resources, socialisation of health services provided and persuasive steps, also influence the non-achievement of SPM targets at the maximum level (Afrianis, Suryawati, & Kusumastuti, 2021; Wardani, et al., 2019). The non-achievement of SPM targets in Surakarta City in this study is in line with the results of previous research conducted by Prakasa and Agustina (2022) that Surakarta City is one of the cities in Indonesia that has a low achievement rate.

Based on the information presented, it can be concluded that out of 29 basic service indicators, 7 have not been met. These include basic education, early childhood education (PAUD), equal educational programs, health services for school-age children, maternal health services, drinking water needs, and wastewater treatment. Despite some indicators not reaching their targets, the majority of the SPM in Surakarta City has been largely achieved. This suggests that the implementation of SPM in Surakarta City has effectively met most of the established targets. Therefore, it can be inferred that SPM in Surakarta City is principally accessible to the community, demonstrating that the accessibility principle is adhered to.

#### 6. Sustainability

Based on the analysis of the SPM Implementation Report of SPM in 2020 to 2022, the SPM in Surakarta City has maintained consistent indicators, recipients, and quality of basic services. This demonstrates that the implementation of SPM in Surakarta City has achieved program and activity continuity from year to year. Thus, it can be concluded that the implementation of SPM in Surakarta City successfully maintains continuity.

## **CONCLUSION**

The research conducted on the BPKAD of Surakarta City draws the following conclusions. First, the SPM budget in Surakarta City increased from 2020 to 2021 but then experienced a decrease from 2021 to 2022. The increase in funding occurred due to the impact of the COVID-19 pandemic on the city.

This rise in budget was a response to the pandemic's widespread effects on various service sectors. However, from 2021 to 2022, there was a decline in the budget for many basic services as the pandemic's impact began to diminish. Despite this overall reduction, some basic services continued to receive relatively high levels of funding due to necessary adjustments for the post-pandemic situation. Second, Surakarta City has effectively implemented all the principles outlined in Government Regulation Number 2 of 2018 regarding Minimum Service Standards (SPM). Among the six defined principles, Surakarta City has fulfilled each one. The city has executed the SPM within its jurisdiction, ensured measurable quality in basic services, targeted the correct recipients, provided goods and/or services that meet essential needs, reached the majority of intended service recipients and maintained continuity in SPM implementation from year to year.

Based on the conclusions above, this study recommends the following to the BPKAD of Surakarta City and future researchers. For the BPKAD institution: first, this study recommends that the BPKAD of Surakarta City continue prioritizing the fulfillment of the community's basic needs when planning the SPM budget. BPKAD should ensure that all basic services in the city are adequately funded to achieve community welfare. Second, it is necessary to ensure that the Regional Work Units (*Satuan Kerja Perangkat Daerah*, abbreviated SKPD) responsible for basic services adhere to the principles of implementing SPM. BPKAD should support SKPD throughout the SPM process, including planning activities and budgets, conducting regular monitoring, and performing annual evaluations. For future researchers: future researchers are encouraged to conduct a more in-depth evaluation of SPM in Surakarta City. It is suggested that the evaluation focus on a specific type of basic service to allow for a more detailed analysis in that particular area. Also, interviewing the SKPD responsible for basic services could provide more comprehensive information, leading to a more objective research outcome on SPM.

#### REFERENCES

- Afrianis, Y., Chriswardani, S., & Wulan, K. (2021). Analisis peningkatan standar pelayanan mininal pada usia pendidikan dasar selama pandemi COVID-19 di Puskesmas Andalas Kota Padang. *Jurnal Kesehatan Masyarakat (e-Journal)*, 9(6), 841-847. https://doi.org/10.14710/jkm.v9i6.31786
- Carissa, R.D., & Fentiny, N. (2019). Implementasi kebijakan pemenuhan layanan dasar dalam panti bagi penyandang terlantar melalui standar pelayanan minimal bidang sosial. *Jurnal Sosio Informa*, *5*(3). <a href="https://doi.org/10.33007/inf.v5i3.1884">https://doi.org/10.33007/inf.v5i3.1884</a>
- Fitrah, M., & Luthfiyah, L. (2017). *Metodologi penelitian: Penelitian kualitatif, tindakan kelas & studi* kasus. CV Jejak Publisher Jawa Barat.
- Halim, A., & Kusufi, M.S. (2014). *Teori, konsep, dan aplikasi akuntansi sektor publik dari anggaran hingga laporan keuangan, dari pemerintah hingga tempat ibadah.* Edisi Kedua. Salemba Empat. Jakarta.
- Harahap, N. (2020). Penelitian kualitatif. Cetakan Pertama. Wal Ashri Publishing. Sumatera Utara.
- Hardani, dkk. (2020). *Metode penelitian kualitatif dan kuantitatif*. Cetakan Pertama. Pustaka Ilmu. Yogyakarta.
- Husna, A., & Suryana, B. (2017). *Metodologi penelitian dan statistik*. Cetakan Pertama. Badan Pengembangan dan Pemberdayaan Sumber Daya Manusia Kesehatan.
- Kalele, J. R. V., Femmy, T & Evelin, K. (2023). Efektivitas standar pelayanan minimal pada Dinas Pendidikan Daerah Provinsi Sulawesi Utara. *Jurnal Agri-SosioEkonomi Unsrat, 19*(2), 1081-1090. <a href="https://doi.org/10.35791/agrsosek.v19i2.48382">https://doi.org/10.35791/agrsosek.v19i2.48382</a>
- Kementerian Dalam Negeri. (2020). *Peraturan menteri dalam negeri nomor 77 tahun 2020 tentang pedoman teknis pengelolaan keuangan daerah*. BN.2020/No.1781. Jakarta.
- Kementerian Dalam Negeri. (2021). *Peraturan menteri dalam negeri nomor 59 tahun 2021 tentang penerapan standar pelayanan minimal.* BN.2021/No.1419. Jakarta.

- Mahmudi. (2016). *Akuntansi sektor publik*. Edisi Revisi. Cetakan Pertama. UII Press Yogyakarta. Yogyakarta.
- Maulina, R., & Syukri, A. (2019). Analisis faktor-faktor yang mempengaruhi implementasi penganggaran berbasis kinerja di Kota Banda Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi (JIMEKA), 4*(4), 569-578. <a href="https://jim.usk.ac.id/EKA/article/view/15317">https://jim.usk.ac.id/EKA/article/view/15317</a>
- Pemerintah Indonesia. (2014). *Undang-undang nomor 23 tahun 2014 tentang pemerintahan daerah*. LN.2014/No.244. Jakarta.
- Pemerintah Pusat. (2018). *Peraturan pemerintah nomor 2 tahun 2018 tentang standar pelayanan minimal.* LN.2018/No.2. Jakarta.
- Prakasa, G.S., & Agustina, S. (2022). Dampak efektivitas dan efisiensi belanja pemerintah daerah sektor kesehatan dan ekonomi terhadap kesejahteraan masyarakat di Pulau Jawa. *Media Ekonomi, 30*(1), 17-30. https://doi.org/10.25105/me.v30i1.10133
- Romenda, A.Y., & Ningsih, E.S. (2020). Penerapan anggaran berbasis kinerja (performance based budgeting) dalam pengelolaan keuangan daerah Aceh. *Jurnal Ilmiah Mahasiswa Ekonomi Akuntansi* (*JIMEKA*), 5(1), 50-58. <a href="https://ejournal.unsrat.ac.id/index.php/emba/article/view/7123">https://ejournal.unsrat.ac.id/index.php/emba/article/view/7123</a>
- Sarastri, L., Indarto & Paulus, W. (2023). Strategi meningkatkan capaian standar pelayanan minimal pada pemerintah Kota Magelang. *SOLUSI: Jurnal Ilmiah Bidang Ilmu Ekonomi, 21*(4), 379-389. <a href="http://dx.doi.org/10.26623/slsi.v21i4.7531">http://dx.doi.org/10.26623/slsi.v21i4.7531</a>
- Sugiyono. (2019). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Edisi Kedua. Cetakan Pertama. Alfabeta. Bandung.
- Suryanto & Kurniati, P. S. (2019). Tinjauan perubahan sistem penganggaran berbasis kinerja di Indonesia. *Jurnal Administrasi Publik dan Pembangunan,* 1(2). <a href="https://doi.org/10.20527/jpp.v1i2.2441">https://doi.org/10.20527/jpp.v1i2.2441</a>
- Wardani, R., Dewi, D. A. S., Syafingi, H. M., & Suharso, S. (2019). Pelaksanaan kebijakan standar pelayanan minimal kesehatan Kabupaten Magelang tahun 2017-2019 dalam mewujudkan kesejahteraan masyarakat. *Amnesti: Jurnal Hukum, 1*(2), 56-70. <a href="https://doi.org/10.37729/amnesti.v1i2.646">https://doi.org/10.37729/amnesti.v1i2.646</a>