

Evaluation of SIMRAL with the CIPP Model on the Performance of Civil Servants (ASN)

Ety Yuliati^a, Amir Tengku Ramly^{b*}, Qurroh Ayuniyyah^c

^{a,b,c}Universitas Ibn Khaldun Bogor, Indonesia

* Corresponding author e-mail: amir.tengkuramly@uika-bogor.ac.id

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ABSTRACT

SIMRAL is used to manage APBD (Regional Government Budget), planning, budgeting, implementation, reporting, accountability, and audit supervision. Therefore, its series is long and unbroken. This study evaluates SIMRAL's effect on the performance of civil servants in the PUPR (Public Works and Spatial Planning) office of Bogor City to achieve performance at the individual, unit, or organizational level. This study aims to evaluate the effectiveness of SIMRAL usage and the performance of civil servants in the PUPR office of Bogor City. The research method used is a mixed-method approach, with an evaluative program/policy approach using the CIPP model. This method focuses on evaluating four main components: (1) SIMRAL usage policy and objectives, (2) human resource quality, (3) SIMRAL application process, and (4) the output and outcome of SIMRAL usage. The output of this research is a policy recommendation on using SIMRAL, considering the mayor's regulations, work effectiveness-efficiency, human resource performance competency, service quality, budget control, and proper decision-making. SIMRAL also continuously enhances work motivation and quality.

1. INTRODUCTION

Human resources are important assets that influence organisational performance (Rizal & Ramly, 2023). Organisational performance is also greatly determined by strategy implementation (Ramly & Syukur, 2018). Research on the readiness of the Bogor City Government to implement development planning based on E-Planning (Sani et al., 2019) shows that human resource quality and information systems significantly affect the readiness of the Bogor City Government to implement development planning. The research conducted by Amanuha et al. in 2021 on government digitalisation through the implementation of SIMRAL in supporting regional development showed quite positive results. This research continues to observe the impact of SIMRAL application usage. This research discusses the results of evaluating the SIMRAL program/policy for civil servant performance using the CIPP model (Stufflebeam, 2000).

The objective of this research is to evaluate SIMRAL's impact on the performance of civil servants in the PUPR office through four basic components: policy/objectives, human resources, work process, and output/outcome. These components are crucial for this research, with the main research questions being: (1) What are the policies and objectives of the SIMRAL program? (2) What human resource quality is needed to ensure successful SIMRAL implementation? (3) What processes must be followed for SIMRAL to function effectively? (4) What are the outcomes and outputs of civil servant performance during SIMRAL usage over the past 1-3 years?

SIMRAL is used as a guideline for officials and implementers of regional financial management so that it is managed in an orderly manner, by-laws and regulations, effectively, efficiently, economically, transparently, and responsibly by paying attention to the principles of justice, compliance, and benefits for the community (Bogor Mayor Regulation number 21 of 2020). This is the Bogor city government's way of utilizing information and communication technology (ICT) in electronic government to make it more accessible, effective, and accountable. However, in reality, in implementing SIMRAL, many obstacles must be faced, including human resources, facilities, infrastructure, policymakers, and information systems. Thus, the Bogor City Government should prepare a strategy for implementing e-planning-based development planning so that SIMRAL can support the development of Bogor City optimally. In this case, using SIMRAL in Bogor City can improve ASN performance as a basis for performance.

Government Regulation of the Republic of Indonesia number 30 of 2019 concerning assessing Civil Servant performance. State Civil Apparatus is the driving force behind government activities in various fields. Therefore, the professionalism of employees is needed according to their duties and functions. Performance assessment in the Government Regulation of the Republic of Indonesia Number 30 of 2019, Article 3, states performance planning at the individual level and unit or organizational level, taking into account targets, achievements, results, and benefits achieved, as well as ASN behaviour. As support for SIMRAL, the performance ASN of the Bogor City Public Works and Spatial Planning Service needs to be

skilled in utilizing the SIMRAL application to make work more effective and accountable. Using SIMRAL should improve the performance of the ASN of the Bogor City Public Works and Spatial Planning Service. SIMRAL will have a positive impact on ASN performance and can provide benefits for ASN performance if it is easy to use.

The application must have short-term and long-term goals, so evaluation during the application is an effective anticipation. Observing and assessing aspects of the application that are working with records of events during the application is intended to find out the facts and strengths and weaknesses of the application. The application should not be allowed to run without evaluation during the application because it will make it difficult for decision-makers to formulate decisions when the application ends. Evaluation is the process of data collection, data analysis, and drawing conclusions based on specific criteria. A program is an activity that aims to implement a policy and runs continuously or without a time limit. Program evaluation is a series of activities that measure the success of something planned or programmed in advance (Dewi et al., 2019). The basic concept of program evaluation is shown in Figure 1.1. Based on this figure, it can be seen that research or program evaluation is carried out based on the objectives of a program. Therefore, the evaluator or researcher must first know the program's objectives to be evaluated after learning the objectives. Then, the evaluator must also know what activities should be carried out to achieve these objectives. The results will be known based on the activities needed to achieve the program.

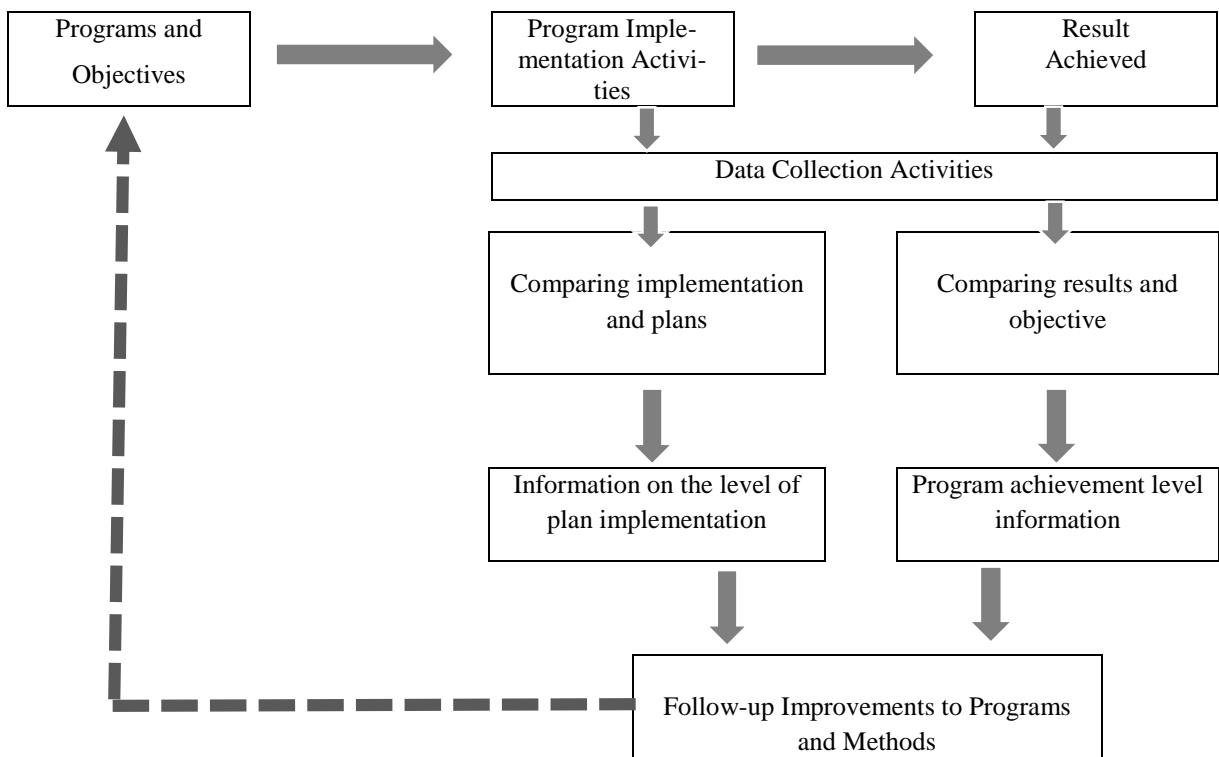


Figure 1. Basic Concept of Program Evaluation

Source: Researcher, 2024

The evaluation research activities compare planned activities with implemented activities and comparing program objectives with achieved results. Based on this research, information will be obtained on how far the planning can be implemented and how far the objectives are achieved. So, in this case, the success or failure of a program can be known. The information obtained is feedback that can be used to improve the program and program implementation methods. The program implementation method also needs to be appropriately prepared because the program can be good, but if the implementation or workmanship is wrong, then the program objectives will not be achieved or will not be effective (Sugiyono, 2018). SIMRAL evaluation is critical because, in every decision-making in an activity, SIMRAL is used as a reference and benchmark for the success of an activity to be implemented. This study focuses on the SIMRAL Evaluation of the performance of the ASN PUPR Office of Bogor City in order to achieve the vision and mission at the individual, unit, or organisational level; the model used in this evaluation is the CIPP model, which has four dimensions, namely context, input, process, and product. This study uses the CIPP method with four main evaluation targets: Objectives, HR, process and impact of using SIMRAL on ASN performance.

The CIPP model as an approach and problem-solving strategy is used because, according to Arikunto, the CIPP evaluation model views the program/policy to be evaluated as a system, where the evaluator must evaluate and analyse based on the components of the program/policy itself (Arianto, 2021). The strategy used is to evaluate four essential components of the SIMRAL application, namely (1) SIMRAL policies and objectives, (2) quality of Human Resources (HR), (3) SIMRAL implementation process, and (4) impact (outcome) of using SIMRAL. This approach can be explained in detail by stating that the evaluation of the program/policy can be grouped into process evaluation, outcome evaluation, and impact evaluation (Stufflebeam, 2021). The problem will be studied through the process evaluation, and the process and strategy for using SIMRAL will be assessed to determine whether or not the plan was implemented. By evaluating the results, researchers assess whether the SIMRAL implementation program is appropriate and provides appropriate output. Meanwhile, through the impact evaluation process, researchers will assess how the SIMRAL usage program impacts and influences the organisation's main objectives, namely improving team member performance (Ramly, 2016).

2. RESEARCH METHODS

This study uses an evaluation research type. Evaluation research is a program evaluation, as a scientific method used to determine the effectiveness and efficiency of a program, policy, project, and certain activities, as well as past, ongoing, and proposed future programs. Evaluation research is conducted based on the standards of the plan and objectives of a program. The results of the evaluation research will be used to improve the quality of formulation, implementation, and results of a project, policy, and program. (Sugiyono, 2018). The evaluation model used is the CIPP model designed by Stufflebeam in Ramly (2016), known for its four evaluation components: context, input, process, and product/outcome. There are several main reasons why the CIPP model was chosen, namely: 1) the CIPP model is a dynamic evaluation work system, 2) the evaluation process uses a holistic approach that aims to provide a detailed and comprehensive picture of the project, 3) can make improvements during the program,

provide definite information to assist decision making, and 4) can proceed to formative and comprehensive assessments. (Ramly, 2019)

This study uses a qualitative approach supported by statistical data as a scientific method to analyse existing data. In general, it can be said that this research approach is a combination of qualitative and quantitative approaches simultaneously (mixed approaches) (Ramly, 2019).

The research method used is mixed (Arikunto, 2021) with a program/policy evaluation approach for the use of the SIMILAR application (Juri et al., 2021) at PUPR Bogor City with the CIPP Model based on the Mayor's Regulation (Bogor et al., 2020). The complete research flowchart is shown in Figure 2 below:

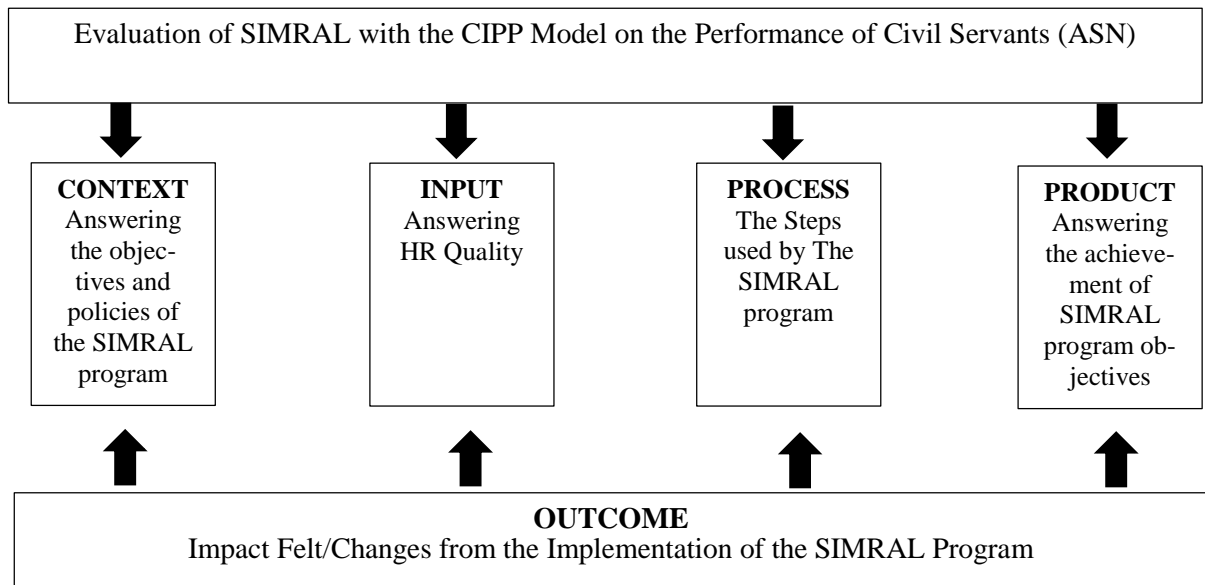


Figure 2. Research Method Flowchart

Source: Researcher, 2024

Mix method research methodology is conducted through the CIPP model approach, and secondary and primary data analysis through questionnaires and interviews. In context, it will answer the policy and objectives of using the SIMRAL program, in Input it will focus on HR management and performance, in the process stage it will describe the steps of implementing the SIMRAL program and in the product it will analyze the output and outcome of the implementation of SIMRAL at PUPR Kota Bogor. In detail, the flow diagram above can be explained in Table 1 below.

Table 1. Process and Indicators of Evaluation and Research Outcomes

No	Aspect	Process	Method/Activity	Indicator
1	Evaluation of CONTEXT (SIMRAL Policy Objectives)	Evaluation related to the intentions and objectives is used as a guideline for officials and implementers of regional financial managers so that the management is orderly, complies with laws and regulations, effective, efficient, economical, transparent, and accountable, considering fairness, compliance, and benefits for society (Mayor Regulation No. 21 of 2020).	<ul style="list-style-type: none"> • Literature study: Secondary data collection related to the policies and objectives of the SIMRAL Program • Questionnaire & interview: Primary data collection • Data processing • Data analysis • Conclusion drawing 	<ol style="list-style-type: none"> 1. Policy 2. Objectives
2	INPUT Evaluation (HR Quality)	Evaluation of HR quality can facilitate demands for improved performance, service quality, and resource utilisation efficiency (BPPT E-Planning Module 2008-2017).	<ul style="list-style-type: none"> • Literature study: Collection of secondary data related to HR Management and performance • Questionnaire & interview: Collection of primary data • Data processing • Data analysis • Drawing conclusions 	<ol style="list-style-type: none"> 1. Performance improvement 2. Service quality 3. Efficient use of resources
3	PROCESS Evaluation (SIMRAL Steps)	Evaluation related to the steps of the SIMRAL application is the process of using SIMRAL by the Expenditure Treasurer and PPTK to receive, store, pay, administer, and account for money for regional spending needs in the context of implementing the APBD in SKPD (Bogor Mayor Regulation No 21 of 2020).	<ul style="list-style-type: none"> • Literature study: Secondary data collection related to the implementation process of the SIMRAL Program • Questionnaire & interview: Primary data collection • Data processing • Data analysis • Conclusion drawing 	<ol style="list-style-type: none"> 1. Planning 2. Input process 3. Implementation (payment)
4	Product/ Output (Achievement of SIMRAL Application Objectives)	Evaluation of the results/benefits achieved from the SIMRAL application can increase the effectiveness of the government budget in supporting public service functions and increase efficiency in implementing programs and activities (BPPT E-Planning Module 2008-2017).	<ul style="list-style-type: none"> • Literature study: Collection of secondary data related to the output of the SIMRAL Program • Questionnaire & interview: Collection of primary data • Data processing • Data analysis • Drawing conclusions 	<ol style="list-style-type: none"> 1. Effectiveness of government budget usage 2. Efficiency in implementing programs and activities
5	The outcome of SIMRAL application	The impact of using the SIMRAL application is expected to anticipate all developments or paradigm changes in regional financial management by continuously making improvements and refinements independently so that budget management and activities in the district government environment are always more effective and efficient (BPPT E-Planning Module 2008-2017).	<ul style="list-style-type: none"> • Literature study: Secondary data collection related to the impact of the SIMRAL Program • Questionnaire & interview: Primary data collection • Data processing • Data analysis • Conclusion drawing 	<ol style="list-style-type: none"> 1. Paradigm change in regional financial management 2. Employee behaviour by implementing quality management and continuous improvement.

Source: Ramly (2019)

3. RESULTS & DISCUSSION

The CIPP evaluation model is comprehensive because it includes both formative and summative evaluations. Context, input, process, and product evaluations can be applied to inform decision-making (formative role) and provide accountability information (summative role). The context evaluation helps collect and analyse needs assessment data to set goals, priorities, and targets. Input evaluation focuses on gathering the necessary resources and steps to achieve program identification. Process evaluation monitors how well the program is being implemented, identifies strengths and weaknesses, and resolves conflicts that may arise during implementation. Product evaluation measures outcomes and compares them to expected results, aiding decision-making on whether to continue, modify, or terminate the program.

The CIPP model, developed by Stufflebeam et al. (Ramly, 2019), consists of context, input, process, and product evaluations. This model is recommended as a systematic framework that guides conceptual design, implementation, and service assessment, providing feedback and evaluating project effectiveness for future improvements (Zhang et al., 2011). The CIPP model is an effective evaluation model for decision-making in planning, implementing, and developing a program.

The discussion in this study on the CIPP model, according to Stufflebeam, conducted by researchers on the evaluation of the SIMRAL application’s usage and its impact on the performance of civil servants in the PUPR Office is as follows:

Context Evaluation. The analysis of context evaluation (SIMRAL usage objectives) relates to the program’s goals. It assesses the reasons and urgency of the program. The evaluation results concerning the goals and policies of the SIMRAL program show a significant influence felt by the civil servants at the PUPR Office in Bogor City. The detailed results can be seen in **Table 2**.

Table 2. The Influence of the Objective Variables and SIMRAL Program Policies on the Performance of ASN PUPR Bogor Employees Based on the results of the CIPP model evaluation

SIMRAL Objective Variable	Likert Scale (%)				
	1	2	3	4	5
SIMRAL Usage Policy					
• Orderly	0	0	2,7	80,6	16,7
• Obey the rules	0	0	2,7	80,6	16,7
Purpose of Using SIMRAL					
• Effective	0	0	13,9	58,3	27,8
• Efficient	0	0	13,9	63,9	22,2

Description: 1= very uninfluential, 2= no influence, 3= Neutral, 4= influence, 5= very influential

Source: Research Data (2024)

The results of the study presented in **Table 2** show that the purpose of using SIMRAL influences (58.3%) and greatly influences (27.8%) work effectiveness and influences (63.9%) and greatly influences (22.2%) the work efficiency of ASN PUPR Kota Bogor. The SIMRAL usage policy shows that it influences (80.6%) and greatly influences (16.7%) the orderliness and obedience to the work rules of ASN PUPR Kota Bogor. The results of the analysis of the context evaluation on the indicator of the SIMRAL application usage policy in the orderly and obedient

instrument to the regulations in the SIMRAL application are orderly and obedient by the Bogor Mayor's Regulation Number 21 of 2020 concerning the system and procedures for managing regional finances in the Bogor City government environment. However, not all ASN implementing SIMRAL understand this. There are still 2.7% who do not understand (are hesitant) regarding the policies and objectives of the SIMRAL program. Meanwhile, the results of the analysis of the context evaluation on the indicator of the purpose of using the SIMRAL application as an effective and efficient instrument. The SIMRAL application has been effective and efficient by Bogor Mayor Regulation Number 21 of 2020 concerning the system and procedures for managing regional finances within the Bogor City Government. The results of the evaluation of the effective and efficient indicators of the use of the SIMRAL application still show that 13.9% of ASN implementing the SIMRAL program are still hesitant about the objectives of the SIMRAL program. In general, the results of the study indicate that the variables of objectives and policies for the use of SIMRAL can be used as guidelines for officials and implementers of regional financial management so that they are managed in an orderly manner, by laws and regulations, effectively, and efficiently by paying attention to the principles of justice, compliance, and benefits for the community according to Bogor Mayor Regulation Number 21 of 2020.

Input Evaluation Analysis (Human Resources Quality). Input evaluation refers to various inputs used to run the process that can be used to achieve goals. In this study, input evaluation refers to the quality of ASN human resources used in the implementation of the SIMRAL program. The results of the study indicate that the quality of ASN PUPR City of Bogor's human resources affects the quality of SIMRAL program work. In detail, the quality of human resources can be seen in **Table 3**.

Table 3. The Influence of Input Variables (Human Resources Quality) of the SIMRAL Program on the performance of ASN PUPR Bogor employees Based on the results of the CIPP model evaluation

Input Variable (HR Quality)	Likert Scale (%)				
	1	2	3	4	5
Performance Improvement					
• Productivity	0	0	5,6	72,2	22,2
• Discipline	0	0	19,4	63,9	16,7
Service Quality					
• Inter-sectoral services	0	0	22,2	58,3	19,4
• Accountability Report	0	0	11,1	63,9	25

Description: 1= very uninfluential, 2= no influence, 3= Neutral, 4= influence, 5= very influential

Source: Research Data (2024)

The results of the study presented in **Table 3** show that the SIMRAL program affects performance improvement, namely (1) increasing productivity (72.2%), and (2) increasing discipline (63.9%). The SIMRAL program also affects the improvement of the quality of HR services, namely (1) inter-sectoral services at PUPR Bogor City (58.3%), and (2) accountability reports (63.9%).

Evaluation of HR quality in the implementation of the SIMRAL application can be analysed from the input evaluation of the performance improvement indicator in the productivity instrument. The analysis results in Table 2 show that the BPPT 2008-2017 e-planning Module can facilitate the use of the SIMRAL application to improve performance in terms of productivity. Table 2 also shows that there are still ASN implementing the SIMRAL application who are hesitant (5.6%) towards increasing productivity. While the input evaluation of the performance improvement indicator shows that the implementation of the SIMRAL application is disciplined according to what has been facilitated by the BPPT 2008-2017 e-planning Module. There are still ASN implementing SIMRAL who are hesitant (19.4%) in implementing the SIMRAL application. The percentage of ASN implementing SIMRAL's hesitation in the discipline instrument is more significant than productivity, so there needs to be further provision and improvement of the discipline of implementing the SIMRAL program facilitated by the BPPT 2008-2017 e-planning Module.

The results of the analysis of the input evaluation on the service quality indicator in the inter-sectoral service instrument show a good influence on the SIMRAL program. The BPPT 2008-2017 e-planning module can facilitate the implementation of the SIMRAL application to improve the quality of inter-sectoral services. This indicator still requires special attention to the quality of human resources implementing the SIMRAL program, because ASN who are still hesitant and unable to make a choice are 22.5%. Meanwhile, the input evaluation on the service quality indicator in the accountability report instrument shows that the implementation of the SIMRAL application can be accounted for according to what has been facilitated by the BPPT 2008-2017 e-planning Module. In this indicator based on Table 2, attention is still needed to the quality of human resources implementing the SIMRAL program because there are still ASNs implementing SIMRAL who are still hesitant or unable to determine their attitude by 11.1%, according to the BPPT 2008-2017 e-planning Module.

In general, based on Table 2, the results of the study show that the input variables of the SIMRAL program, namely the quality of human resources of ASN PUPR Bogor City, affect the demands for increased performance, service quality, and efficiency of resource utilisation by the objectives of the BPPT 2008-2017 E-Planning Module.

Process Evaluation Analysis (SIMRAL Implementation Steps). Process evaluation refers to implementing the scheduled program using the specified input. In this study, process evaluation refers to the steps used to implement the SIMRAL program at PUPR Bogor City. The results show the influence of the clarity of the steps in implementing the SIMRAL program on the success and performance of ASN PUPR Bogor City. The related research results can be seen in **Table 4** in detail.

Table 4. Influence of Process Variables (SIMRAL Steps) of the SIMRAL program on the Performance of ASN PUPR Bogor employees Based on the results of the CIPP model evaluation

Process Variables (SIMRAL Steps)	Likert Scale (%)				
	1	2	3	4	5
Planning					
• Work Plan	0	0	0	88,9	11,1
• Cash Budget Plan	0	0	0	75	25
Input Process					
• Payment Attachment	0	0	13,9	72,2	19,9
• Verification	0	0	2,8	61,1	36,1
Payment Implementation					
• UP/GU/TU/KKPD Payment	0	0	8,3	63,9	27,8
• LS Payment	0	2,8	2,8	72,2	22,2

Description: 1= very uninfluential, 2= no influence, 3= Neutral, 4= influence, 5= very influential

Source: Research Data (2024)

The results of the study presented in **Table 4** show that the success of the SIMRAL program is influenced by the steps (processes) implemented by the SIM-RAL implementers at PUPR Kota Bogor. The related steps that influence are (1) clear planning by the SIMRAL implementers of PUPR Kota Bogor, namely (a) the existence of a work plan (88.9%) according to the activity program prepared by the PPTK, and (b) the existence of detailed cash budget (75%) to facilitate the finance department, (2) a clear and transparent input process by the SIMRAL implementers of PUPR Kota Bogor, namely (a) the existence of payment attachments (72.2%) submitted by the PPTK, and (b) the existence of verification (61.1%) clearly to ensure payment.

The evaluation of the process on the planning indicators in the work plan instrument and budget details resulted in the steps in the SIMRAL application requiring a work plan according to the activity program prepared by the PPTK, and detailed cash budgets are needed so that the activity program is implemented correctly. This process evaluation facilitates regional financial management according to Bogor Mayor Regulation Number 21 of 2020 concerning the system and procedures for regional financial management within the Bogor City Government. In the analysis of the process evaluation on the SIM-RAL application program input process indicator in the payment attachment instrument, it was found that, according to respondents, the payment attachments submitted by PPTK to implement the program activities were correct.

Researchers still found that ASN were implementing SIMRAL (13.9) and did not understand the attachments for payment submission by PPTK. Meanwhile, the analysis of the process evaluation on the input process indicator using the SIMRAL application found the importance of the verification instrument. Verification is very important to ensure that payments are correct. Without the verification process, payments can be made, but obstacles or payment errors can often be encountered, such as budgets that have not been paid or errors in the shopping account code. The importance of the verification instrument in the SIMRAL program has been stated in Bogor Mayor Regulation No. 21 of 2020 concerning the system and procedures for regional financial management within the Bogor City Government. In this instrument, researchers still found ASN who did not understand the importance of this process (2.8%).

The results of the analysis of the process evaluation on the payment service indicator in the use of the SIMRAL application in the UP/GU/TU/KKPD payment instrument can be carried out after the verification process to avoid payment errors. Errors that occur can be errors in the shopping account code or budget that is not yet available. The results of the researcher's analysis, related to the importance of payment services in the SIMRAL program, are in accordance with the Bogor Mayor's Regulation Number 21 of 2020 concerning the system and procedures for managing regional finances in the Bogor City Government. The researcher also found that a small portion (8.3%) of ASN still did not understand (were hesitant) regarding this payment service. Meanwhile, the results of the analysis of the process evaluation on the payment implementation indicator in the use of the SIMRAL application in the LS payment instrument found that LS payments were paid from regional finances directly to third parties by the Bogor Mayor's Regulation Number 21 of 2020 concerning the system and procedures for managing regional finances in the Bogor City Government. The researcher found that ASN implementing SIMRAL who did not consider this important was 2.8% and did not understand (were hesitant) 2.8%.

Overall, the results of the study show that the process variables, namely the steps for implementing SIMRAL at PUPR Bogor City by the Expenditure Treasurer and PPTK, affect the quality and validity of receiving, storing, paying, managing, and accounting for money for regional spending needs in the context of implementing the APBD at SKPD by Bogor Mayor Regulation number 21 of 2020.

Product Evaluation: Achievement of SIMRAL Application Objectives. Product or output evaluation refers to the evaluation of the results achieved by the program. In this study, product evaluation at PUPR Bogor City refers to two main components, namely (1) evaluation of the output of SIMRAL program objectives and (2) outcome/impact of SIMRAL program implementation. The study results related to SIMRAL program products can be seen in **Tables 5** and **6**.

Table 5. The Influence of Product/Output Variables (Achievement of SIMRAL application objectives) of the SIMRAL Program on the Performance of ASN PUPR Bogor Employees Based on the Results of the CIPP Model Evaluation

Product/Output Variables (Achievement of SIMRAL application objectives)	Likert Scale (%)				
	1	2	3	4	5
Effectiveness of government budget use					
• Budget monitoring	0	0	11,1	75	13,9
• Budget control	0	0	11,1	75	13,9
• Efficiency in implementing programs and activities					
• Increasing efficiency in implementing activities	0	0	19,4	66,7	13,9
• Facilitating decision making	0	0	19,4	69,4	11,1

Description: 1= very uninfluential, 2= no influence, 3= Neutral, 4= influence, 5= very influential

Source: Research Data (2024)

The research results presented in **Table 5** show that the success of the SIMRAL program is influenced by the output (achievement of evaluation objectives) produced by SIMRAL implementers at PUPR Bogor City. The evaluation results show that ASN implementing SIMRAL at

PUPR Bogor City have achieved the objectives of the SIMRAL program, namely (1) effective use of government budget, through (a) budget monitoring (75%), and (b) regional budget control (75%), (2) efficiency in implementing programs and activities at PUPR Bogor City through (a) increasing activity efficiency (66.7%), and (b) facilitating decision making (69.4%). Both outputs from the effectiveness of budget use can be maximized by using the SIMRAL application.

The results of the analysis of the evaluation of the product/output of the achievement of the objectives of the use of the SIMRAL application on the indicator of the effectiveness of the use of the government budget found the importance of budget monitoring and budget control instruments. The results of the research study found that the BPPT 2008-2017 e-planning Module was appropriate and could facilitate the use of the SIMRAL application to increase the effectiveness of the use of the government budget in supporting the function of public services and increasing efficiency in the implementation of programs and activities. The researcher also found that ASN implementing the SIMRAL program (11.1%) did not understand (were still hesitant) in the effectiveness of budget monitoring and budget control. Likewise, the results of the analysis of the evaluation of the product/output of the achievement of the objectives of the use of the SIMRAL application on the indicator of efficiency in program implementation in the instrument of increasing efficiency in implementing activities and facilitating decision making found that the BPPT 2008-2017 e-planning Module was appropriate and could facilitate the use of the SIMRAL application to increase the effectiveness of the use of the government budget in supporting the function of public services and increasing efficiency in the implementation of the program. Based on Table 4, the researcher also found that ASN implementing the SIMRAL program (19.4%) still did not optimally understand (were hesitant) the related indicators and instruments.

In general, the research results show that the output variable, namely the results/benefits achieved from the SIMRAL application, can increase the effectiveness of the use of the government budget in supporting public service functions and increase efficiency in implementing programs and activities in accordance with the BPPT 2008-2017 E-Planning Module..

Outcome Analysis of SIMRAL Application. The results of the study indicate that the outcome variables of the SIMRAL program at PUPR Bogor City can anticipate all developments or paradigm changes in regional financial management by continuously making improvements and refinements independently, so that budget management and activities in the district government environment are always more effective and efficient in accordance with the BPPT 2008-2017 E-Planning module. Details related to the outcome evaluation results can be seen in Table 5.

Table 6. The Influence of Outcome Variables from the SIMRAL Program on the Performance of ASN PUPR Bogor Employees Based on the Results of the CIPP Model Evaluation

Outcome of SIMRAL application	Likert Scale (%)				
	1	2	3	4	5
Paradigm shift in regional financial management					
• Perspective on work	0	0	19,4	69,4	11,1
• Implementation on work	0	0	16,7	66,7	16,7
Team member behaviour implements quality management and continuous improvement.					
• Increase motivation	0	0	19,4	75	5,6
• Humanistic	0	0	13,9	77,8	8,3

Description: 1= very uninfluential, 2= no influence, 3= Neutral, 4= influence, 5= very influential

Source: Research Data (2024)

The research results presented in Table 6 show that the success of the SIMRAL program can also be seen and influenced by the outcome of the SIMRAL program itself, which is felt and practised by ASN at PUPR Bogor City. The evaluation results show that ASN implementing SIMRAL at PUPR Bogor City directly felt changes in themselves and their daily work behaviour, namely (1) changes in paradigm in managing regional finances, through (a) changes in perspective in working (69.4%), and (b) work implementation (66.7%), (2) improving team member behaviour, implementing quality management and continuous improvement in terms of (a) increasing motivation (75%), and (b) becoming a humanistic person (77.8%).

The analysis of the impact evaluation (outcome) of the use of the SIMRAL application on the indicator of Paradigm change in financial management in the instrument of perspective in working found that the use of the SIMRAL application made work easier to do. Based on Table 5, the researcher also found that there were still ASN implementing the SIMRAL program who had not felt or were still hesitant (19.4%) regarding the impact (outcome) of the implementation of the SIMRAL application program. Based on Table 5, the researcher also found that the indicator of Paradigm change in financial management was greatly influenced by the work implementation instrument. The SIMRAL application program makes it easier to submit accountability reports. However, the researcher still found ASN implementing the SIMRAL program (16.7%) who had not felt the impact (were hesitant) regarding the impact of the SIMRAL program. Likewise, the results of the analysis of the evaluation of the product/output of the achievement of the objectives of using the SIMRAL application on the indicator of employee behavior implementing quality management, continuous improvement, implementation of the SIMRAL program can increase motivation to continuously improve one's abilities. The researcher found that only 19.4% had not felt the impact or were still hesitant. Then the results of the analysis of the humanist instrument found that the use of the SIMRAL application can improve work quality continuously. Researchers only found 13.9% who did not feel or were still hesitant.

4. CONCLUSION & SUGGESTION

Context Evaluation: Based on the questionnaire regarding the objective of using the SIMRAL application, particularly in terms of its effectiveness and efficiency, respondents concluded that the SIMRAL application is already effective and efficient, according to Bogor City Mayor's Regulation No. 21 of 2020 on the system and procedure for managing regional finances in the Bogor City government. However, not all respondents believe that using SIMRAL has made their work more effective and efficient.

Input Evaluation: Based on the questionnaire regarding the quality of services, particularly in the interaction between departments, respondents concluded that the E-Planning module from BPPT (2008-2017) facilitates the use of the SIMRAL application to improve the quality of service across departments. The input evaluation shows that the SIMRAL application's implementation has been accounted for following the E-Planning module.

Process Evaluation: The evaluation of the process, particularly in terms of payment services using SIMRAL, shows that payment processes (UP/GU/TU/KKPD) are conducted only after verification, which avoids errors such as incorrect budget codes or disbursement of unallocated funds. This evaluation aligns with the Bogor City Mayor's Regulation No. 21 of 2020 on the system and procedure for managing regional finances in the city government. The evaluation further reveals that the payment of LS (Direct Payments) from the city's finances to third parties complies with the regulation above.

Product/Output Evaluation: The evaluation of the program's outputs in implementing activities shows that the SIMRAL application increases program implementation and decision-making efficiency. The E-Planning module from BPPT (2008-2017) facilitates SIMRAL's use, enhancing the government's budget effectiveness in supporting public services and improving efficiency in implementing programs.

Outcome Evaluation: The outcome evaluation, focusing on civil servants' behaviour and commitment to continuous improvement, concludes that the SIMRAL application motivates employees to improve their skills continuously. The use of SIMRAL also continuously enhances the quality of work, fostering a more human-centred approach to service.

Suggestions: Further Training: Although the SIMRAL system is generally effective, there is a need for additional training and support to help the 27% of civil servants who remain unsure about certain features of the program. **Continuous Evaluation:** The SIMRAL program should undergo ongoing evaluations to address any emerging challenges and to optimise its implementation. **Improved Communication:** Clear communication between departments is essential to enhance coordination and ensure the effectiveness of the SIMRAL system across the various government offices. **Increased Awareness:** Awareness campaigns about the benefits of SIMRAL could help improve its usage and encourage civil servants to utilise its features to enhance their work performance fully.

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