THE UNDERSTANDING OF THE STATE CIVIL APPARATUS OF CASCADING IN BENGKULU TENGAH REGENCY

Arief Tangkas Wicaksono [a][1]*, **Fachruzzaman**[b]

[a,b] Faculty of Economic and Business, Universitas Bengkulu, Indonesia.

ARTICLE INFORMATION	ABSTRACT

This research aims to determine the understanding of the State Civil Apparatus of cascading in Bengkulu Tengah Regency. This research was conducted at SKPD Central Bengkulu Regency using a qualitative approach. The method uses data in using primary data from in-depth interviews. It supports the distribution of questionnaire data from distributing questionnaires to the Head of Subdivision of Planning, Planning, and Organization in SKPD Bengkulu Tengah Regency as many as 60 sheets. The data validity technique in this study used the triangulation technique of data sources.

From the results of the research on the understanding of the State Civil Apparatus towards cascading in the form of the products of the average trend answers and the consequences of in-depth interviews of the State Civil Apparatus in Bengkulu Tengah Regency, understand, apply, and play a role in carrying out cascading, but the process of preparing cascading is still hampered due to the RPJMD in Bengkulu Regency Tengah is still not correct because the RPJMD in Bengkulu Tengah is oriented towards cascading, cascading should be introduced to the RPJMD so that BAPPEDA has difficulty synchronizing the RPJMD and cascading. Based on these results, this research can be used as material for consideration and input for the Regional Government of Bengkulu Tengah Regency.

[1]* **Corresponding author**
E-mail address: arieftangkaswicaksono@gmail.com, *Fachruzzaman.ca@unib.ac.id*

INTRODUCTION

RPJMD is a document of planning the development of the area for the term period of over five (5) year, which contains the translation of the vision, mission, and program head area by referring to the Plan of Development Term Regional Long (RPJPD) and pay attention to Plan Development Term Medium- National (RPJMN), Article 1 Item 4 of Law Number: 17 the Year 2007 on Plan Development Term National Long Years 2005-2025.

RPJMD contains about vision, mission, and agenda of the Head of Regional elected in time five years were oriented on objectives, goals, strategies and policy development areas (PERMENDAGRI Number: 86 the Year 2017 on Procedures for Planning, Control and Evaluation of Regional Development). The government area in the conduct decision -making should be in line with the determination of purpose. The necessary coordination indecision is making in preparation for the document site planning. So from that document planning, RPJMD is a thing that is important to get alignment between RPJMD with Plan Strategic Unit of Work device Regions (Rienstra SKPD).

Planning determines what one wants to achieve to set the stages required to achieve it. Planning is deciding what one wants to reach a destination organization (Alder in Russia, 2008). Planning is necessary because, without a planning document, the organizing, controlling, and directing functions will not work. Planning looks forward to taking a large selection of various activities to achieve time before those with continued follow. Its implementation does not deviate from the goal (Waterson, 1965).

The process Planning area is the first time starting from RPJPD based on the Plan of Development Term National Long (RPJPN) and RPJMN. RPJPD is a document that contains the planning development area for 20 (two twenty) years, which is used as a reference in drafting RPJMD. After the RPJMD is stipulated, the regional government prepares a Regional Government Work Plan (RKPD), which elaborates the RPJMD for 1 (one) year, which refers to the Government Work Plan. Head of Regional preparing the Draft Policy Public Budget Revenue Expenditure (APBD) based RKPD. The RKPD contains a Work and Budget Plan (RKA) and a Budget Implementation Document (DPA). RKA is a document that is used to prepare a plan of work and budget SKPD, among others, loading plan programs and activities and budget revenues, expenditures, and financing for the period applicable to the next. Budget Implementation Documents (DPA). DPA is a document that contains the income and expenditure of each SKPD which is used as the basis for implementation by budget users.

The budget is a plan expressed in a quantitative level Strategic Plan SKPD in units of money that period specified, usually one year. The budget is a plan of activities run by the management in a period that is payable in quantitative (Saso, 2010). The budget preparation process determines who is responsible for carrying out activities to complete the goals. Budgets should reflect the interests of the interests and expectations of society. The area local to managing finances areas is economically, efficiently and effectively.

Budgeting (Budgeting) is a process carried out in preparing a budget. Budgeting is an essential aspect of regional finances because the budget is a guideline for actions to be implemented by the government, including plans, revenues, expenditures, transfers, and financing. Document the budget that has been made and then delivered by each unit of Working Device (SKPD), which are arranged in a format Plan of Work Budget - SKPD. Plans Work Budget should present the information that is clear about the objectives, goals are clear. The APBD is prepared by the needs of government administration and the ability to absorb regional revenues. Local income should be to avoid provincial debt.

Indicators Key Performance (KPI) or Key Performance Indicators (KPIs) can be interpreted as an indicator that will provide information about how we have succeeded in realizing the objectives of the strategy set the KPI organization can measure the performance that has been achieved. Measurement of government institutions' Performance has links with accountability and transparency. Establishing accountability and transparency requires an understanding of the concept of performance. The application of the concept of accountability and transparency in the management of the financial government area expected can improve the performance of government local.

Based on the Presidential Regulation of the Republic of Indonesia Number: 29 of 2014 concerning the government performance accountability system, it is described in detail regarding the Performance Accountability of Government Agencies. System Accountability Performance Agency or abbreviated SAKIP, SAKIP is a series of methods of various activities, tools, and procedures that are designed for determination and measurement, collection data, classification, summarizing, and reporting the performance of the institutions of government within the framework of accountability and improvement of the performance of institutions of government. On the Regulation of the Minister for Administrative Reform of the State and Reform Bureaucracy Republic of Indonesia Number: 12 the Year 2015 also explain the Guidelines for Evaluation on the Implementation System Accountability Performance Agency Government. Guidelines General Evaluation on Implementation System Accountability Performance Agency Government (SAKIP), and is used as a reference to evaluate the implementation of SAKIP in the neighbourhood Agencies Government and Unit Labor Government (SKPD).

The implementation of SAKIP in local governments is carried out to ensure that the organization's performance is carried out in a structured manner from the highest level unit to the lowest level unit. Management Performance Organization is a circuit in the utilization of source power to improve performance in achieving the organization's purpose that has been set, and the aim is defined in the Plan of Strategic. To be accountable for implementing its duties and functions, the local government prepares a Government Agency Performance Accountability Report (LAKIP).
LAKIP is a form of accountability response agencies government area during the one -year budget. Performance of government is measured, evaluated, analyzed and elaborated in the form of LAKIP. LAKIP aims to illustrate the Plan Strategic Plan in carrying out the task of principal and function of the device area. Expected success in the achievement of the run programs can improve the performance of the days that will come.

To facilitate the success of the programs in the RPJMD, the government can conduct cascading to produce quality LAKIP. The government must choose a strategy that program the right to perform cascading performance based on the achievement of targets. Cascading elaborates the unit's performance level and indicators to the unit level low by using the framework logical. The cascading arrangement used to formulate the performance of what is to be achieved under it or developing the activities of what should be done by the duties and primary duties and functions, respectively.

In LAKIP District Central Bengkulu year 2016 District Central Bengkulu got the category CC which means accountability performance is quite good, obedient policy, has a system that can be used to produce information about the performance for accountability, would be but still, a lot of improvements, including some upgrades are fundamental, that is still their 1 Main Performance Indicators (IKU) where the availability of internet and Web networks in several SKPDs where the criteria are still shallow, and there are 5 (IKU) which are categorized as standard criteria where the achievement indicators are $50.1 \leq 65.00\%$ include :

1) The proportion of the length of the road in good condition,
2) The length of the road that is built,
3) Percentage of home stairs that use water clean,
4) Number of MSMEs,
5) Number of medium and large companies.

From the phenomenon above, it can be seen that there are several exciting phenomena, namely, in the achievement of the IKU, there are several indicators that fall into the low and shallow categories, the local government has not been effective and efficient in carrying out cascading to achieve the regional vision and mission. Anjarwati's research (2012) supports a relationship between clarity of budget targets and performance in the local government context. In this case regarding budget absorption, we can see the extent to which local governments, especially SKPD, understand cascading when formulating performance targets in government; the results can be seen from LAKIP, which does not produce outcomes by the initial planning. So this is in line with the research of Li and Madden (2019), which explains that cascading is used to optimize processes and performance to achieve organizational goals.
To achieve the objectives of the vision and mission of a rule, required the organizer who truly understands and takes responsibility in primary

duties and functions, so what who wants to be achieved by the Head of Regional can be realized in the implementation of the Officers in a Regional need to know and understand primary duties and functions each and also need an understanding of cascading that is adequate to the task and process can be implemented with either, considering the Central Bengkulu is a district that is new just do the expansion in the province of Bengkulu and become a challenge for government area to develop the potential sources of power in the area of her and whether the objectives strategic are made have goes according to the way it should.

Based on the above phenomenon, the researchers would like to research the title " Understanding Administrative Civil State Against Cascading in District Central Bengkulu.

LITERATURE REVIEW

Theory Basis

Grounding theory in research contains some of the experts' opinions and the rules of law regarding the understanding of cascading.

Understanding (Comprehension)

Understanding the world understands who has the sense to understand right while understanding the process works means understanding (Fajri and Senja 2008, things: 607-608). Understanding comes from the word understand, which means (1) understanding; a lot of knowledge, (2) opinions, thoughts, (3) flow; view, (4) understand correctly (will); know proper (will); (5) clever and understand correctly. When got affix Me- I will be understood, means : (1) understand correctly (will); know right, (2) understand. And if it gets affixes pe late into the understanding, meaning that (1) the process, (2) actions, (3) how to understand or hang (studied carefully to understand) (Department of Education, 1994, case: 74). So it can be interpreted that understanding is a process, how to understand how to study carefully so that understanding and knowledge is a lot.

Comprehension is not an activity to think alone, but the removal of the location from within yourself to understand the situation of the world of others. Experiencing the crisis that met others personally in (source of knowledge about the life, activity did experience the mind), the experience that lived.

Understanding includes the ability to grasp the meaning and meaning of the studied material (Winkel, 1996, p: 245). Winkel takes on the taxonomy Bloom, a taxonomy developed to classify instructional purpose. Bloom split into three categories, which included one of the parts of the aspects of cognitive because in the realm of mind that there are aspects of knowledge, comprehension, application, analysis, synthesis, and evaluation. The sixth aspect in the field of cognitive is a hierarchy of difficulty level thinking from the lower to the highest.

The result of understanding learning is a type of learning that is higher than the type of learning knowledge (Sudjana, 1992, p: 24) states that understanding can be divided into three categories, namely : (1) the lowest level is understanding translation, starting from translating in the real meaning, interpret and apply the principles, (2) the second level is interpretive understanding, namely connecting the lowest parts with the next known ones or connecting some parts of the graph with events, distinguishing the main from the non-essential and (3) the third level is the level of extrapolated meaning.

Understanding level extrapolates means that a person can see behind the writing, make estimates, predictions based on the understanding and condition described in the ideas or symbols, and ability make conclusions connected with the implications and consequences.

In line with the opinion of the above, (Silversius, 1991, case: 43-44) states that an understanding can be translated into three, namely : (1) translated (translation), the notion translates here is not only the transfer (translation), the meaning of the language that one into other languages, can also be from an abstract conception into a model, namely a symbolic model to make it easier for people to learn it. The transfer of concepts that are formulated with the words into images graphics can be included in the category of translation, (2) to interpret (interpretation), the ability is more extensive than the translating is the ability to recognize and understand the idea of the central one communication, (3) Extrapolation rather another of translating and interpreting, but is high.

State Civil Apparatus (ASN)

Understanding Apparatus of Civil State, which the Employees State Civil once called at argued by some experts and legislation, the

following definition ASN according to the expert and the law :

1) Widjaja

The employee is a power of human physical and spiritual (mental and mind). It is always needed and became one of the capital staples in the business to reach the purpose specified (organization).

2) Musanef

Servants are people who do the work to get in return for services in the form of salaries and allowances of government or agency private. Furthermore, Musanef explained the definition of employees as workers or workers are who are directly moved by a manager to act as executors who will carry out the work to produce the expected results to achieve the organizational goals that have been set. As workers or workers are directly driven by a manager to act as an executor who will organize the work so that produce works that are expected in the business achievement of the purpose of the organization that has been set.

3) Law Number 5 of 2014 concerning ASN

Pegawai Negeri Civil is a citizen of Indonesia that meet the requirements specified, was appointed as the ASN is fixed by the official builder personnel to occupy the post of government. An element of the apparatus state needs to be quality Pegawai Negeri Civil to develop a system of coaching employees domestic civilian who can face the competition level, regionally and globally. Explanation notions about Pegawai Negeri Civil, described above, can be formulated. Four elements must be met to be called servants of the country. The elements of these are :

(1) Meets the requirements are determined,

(2) Appointed by an authorized official,

(3) Assigned with duties in a state office or other state duties,

(4) Salary according to the applicable Prevailing Laws.

Cascading

Said cascading is a word in English that is derived from the word to the cascade that has meaning to decline. Cascading performance is the process of elaboration and harmonization. Targets Strategic (SS), Indicators Key Performance (KPI), and the target KPIs are vertically from level unit/employee that is higher to the lower level of unit/employee.

Niven (2002) explains that cascading is the process of building a Balanced Scorecard at every level of the organization and also mean that the process of cascading associated with thinking influences, goals and measures are lowered to the level of organization of the next, which usually consist of units of the business individual.

Rajaguguk (2010) explains some things that should be considered and made for achieving success cascading among others:

1) Determining the priorities and goals of the organization as a whole.

Priorities and objectives are then translated into the map strategies and is a dashboard that is mapped target strategi within a framework of relationships because as a result of which describe the entire journey strategy of the organization.

2) Analyze the organizational structure.

The structure of the organization that there is already by the priorities and objectives of the organization that has been identified. Strategy determines the organizational structure, not the other way around. Each unit under it must be viewed through the lens strategies to determine whether the teams were formed already support the implementation strategy of the organization as a whole.

3) Opt to include the leadership of the organization.

In the lower attainment of success, leadership at the high organization level should be committed to support and contribute actively to the program cascading. To composing plan activities cascading, usually cascading completed within a few months (even yearly) depending on the characteristics and scope of the organization. Preparation of the plan of actions contains details of the activities that will be done, time implementation, and budgetary costs that it takes stepwise to ensure cascading goes according to plan. Rajaguguk (2010) suggests three approaches are cascading among others:

(1) Top-Down is the approach most often used where the strategy map began to be built at the highest level and then lowered to the level below it.

(2) Middle-Top-Down, map strategies at the highest level built from the map level strategy second, the approach is embraced by an organization that provides autonomy that is broad to the unit below it.

(3) Bottom-Up strategies are formulated based on level low, which directly interacts with the

customer; the approach is run by both the organizations engaged in business services such as consultants, accountants, and lawyers. The leading asset organization is the employees.

Cascading can be done in two ways, namely the direct method and the indirect method, according to Kaplan (2014):

1) Direct Method

Can be done by directly making targeted strategic, Indicators Key Performance (KPI) and initiatives strategically unit thereon as target strategic, KPIs and initiatives of strategic companies. So that both the meaning and the meaning of the target objectives of strategic, KPIs and initiatives strategically is the same on both units are.

2) Indirect Method

Preparation of targeted strategic KPIs and initiatives located at a unit made by developing targeted strategic KPIs and initiatives located at the level of the organization, which is higher by referring to the duties and functions of the company concerned. While the entire targeted outcomes KPIs at the level of organization that is higher relegated to the unit below it by the load and the purpose of each company.

Organizations or companies must align all business units or departments in creating synergies for the implementation of strategic companies; each department should be a clear contribution in supporting the achievement of the objectives of the strategy and every target positioned that there should be no department that supports it (Kaplan, 2014).

Planning

P Planning is derived from the word plan, which means the design or order of something that will be done. Definition of planning has many meanings by the views of each expert, and yet some limitations can be received in general. Understanding or restrictions are among others as follows :

1) Planning is a decision -making now about things that will be done the days ahead (Siagian . 2011 h: 41).
2) Planning is a whole process of thinking and determination are overcooked things that will be done in the future will come within the framework of achieving the objectives that

have been defined (Siagian in Wrihatnolo and Nugroho. 2006, p: 40).

3) Planning is set a destination, and choosing step steps is necessary to achieve the objectives (Tarin . 2009).

From the above understanding, several essential components can be described, namely what objectives are to be achieved, activities to realize goals, and time (when the training is to be carried out). What is planned, of course, the actions are carried out for the period ahead. But so, even though it contains the notion of future-forward, not a hypothesis that is made without calculation. Thus, planning to work as a guide will measure to determine planning next.

Strategic

The word strategy comes from the Greek strategies, which comes from Stratos, which means military and Ag, which means to lead. Strategy in its initial context was defined as generalship or something done by the Generals in making plans to conquer the enemy and win the war (Purnomo. 2007).

Strategic comes from the language of the Greek strategies, which means the lead; there are some opinions of design experts are as follows :

1) Strategic is a means, and the purpose of term length was about to be reached (David, 2010, h: 18).
2) Strategic is the pattern of deployment and the complete source of power companies to the embodiment of the vision through the company's mission (Mulyadi, 2007, h: 434).
3) Strategic is related, connected, based (Big Indonesian Dictionary . 2005).

Strategy on essentially a determination of purpose that wants to achieve an organization; the election means to act (course of action) that can be done to achieve the goals that the desired and the allocation of resources economy that an organization owns. Planning strategy with such decision management that has been designed as to the purpose that wants to achieve, how to act to achieve the objectives of human and sources economically are owned.

Technology Information when it has a vital role in all fields and aspects of life, both in the world of business, politics, to the economy. It is caused due to the fulfilment of the community's needs will be the information can be fulfilled with their roles and technology information. With the

development of technology of information that exists when this we can do the processing of data with easy, we can produce knowledge that we need to accurately and enable time and the cost that we spend more efficiently.

Excellence makes the technology of information a lot of plays and in all fields and aspects of life that exist and evolve according to the needs of society. From some understanding of the above can be concluded that ideally, an action potential requires decision management of the summit and source of power in a number that large.

Implementation

Implementation of an activity carried out by a body or container is planned, organized, and directed to achieve the expected objectives. Understanding the implementation or execution of an action or efforts was undertaken to implement all plans and wisdom formulated and set to include all the needs, tools are needed, who are carrying out, which places its execution began, and how it should be implemented.

Definition of implementation or the implementation of an activity or a business venture which held that proposed by (Abdullah 2000, h: 5) that the implementation is a process of a series of activities of the follow -up after the program or wisdom set that consists on making a decision, a step which is strategic or operational or wisdom become a reality to achieve the targets of the program that was initially set.

Of understanding that stated the above, it can be concluded that essentially the implementation of a program that the government has set should be in line with the conditions that exist, either it is in the field or on the outside of the area, which in its activities involve some element along with businesses and supported by supporting tools. In addition to the necessary existence of time constraints and determining the order means the implementation.

According to Edward, quoted by Abdullah (2000, p: 40), the success or failure of the implementation process is influenced by factors that are the most critical conditions for implementing an implementation process.

Research Concept Framework

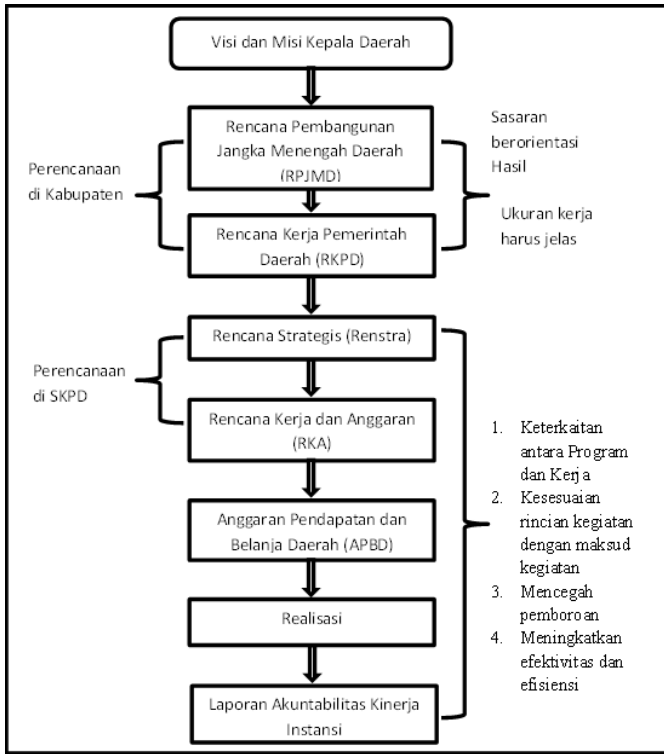Management Performance Organization is Suite activities are used to improve performance in achieving the organization's purpose that has been implemented and translated into a vision and mission that is contained in the Plan of Strategic. The concept and mission that has been made directing that the fundamental components of the organization to have a goal that is the same, with such organizations will more easily coordinate the work of the different and encourage innovation on to the next.

RPJMD is a regional planning document for 5 (five) years, starting from the inauguration of the Regional Head until the end of the term of office. The RPJMD contains a description of the Regional Head's vision, mission, and programs. RKPD is an elaboration of RPJMD and refers to RKP, which includes a draft framework of the economic area, development area, and the funding associated with the site's well-being.

Furthermore, the strategic plan for regional apparatus contains objectives, targets, programs and development activities. In achieving the goal of planning, ideally, it should be made clear and thorough because the planning is to be complete, so that mistake in preparing the planning ideal would be fatal for the organization. The Work Plan and Budget (RKA) contains planning and budgeting documents. The Plan of Work is used to measure whether in the years that Dating program of work carried out by both. The reference for the practice of the SKPD RKA refers to Permendagri Number 86 of 2017.

Relalisasi budget is around the activities of implementing the budget GCC includes the training that the Government of the Region has allocated. Reports Accountability Performance Agency prepared to provide information about the attainment of performance in achieving objectives strategies channelled by implementing a program loaded in the RPJMD.

To make it easier to choose the right and good program strategy, we can perform cascading to achieve goals. Cascading is an elaboration of Performance, Performance indicators, and the development of alignment Targets Strategic (SS), Indicators Key Performance (KPI) of the unit level of the highest to the much lower. Interest done cascading performance government area maintains that the linkage between the programs in the vision and mission with activities that implemented.

METHOD
Research Type and Design

Type of research this is a study descriptive qualitative. Husaini and Purnomo (2009) stated that the descriptive study qualitative is research that outlines the respondents' opinion according to the study's questions, then analyzed with the words behind the respondents behave like that.

The method of research that used researcher is descriptive with approach qualitative. Research descriptive, namely writing, portrays the situation which actually about the object observed, according to a state which is actually at the time of the study directly. Sugiyono (2011: 21) argues Bahwan research descriptive is the method used to describe or analyze a result of research but not used to conclude that a more extensive ".

Here the researchers took a sample in 39 sectors in the District Central Bengkulu. Research is early done by spreading the questionnaire that contains questions to 39 samples in SKPD District Central Bengkulu, sampled at 39 SKPD, namely: ASN Subdivision of Planning and Finance, Parts Planning, and Section Organization once the data is obtained and then do the tabulation of the data to see tendencies answers of the respondents after it carried out the stages of interviews in-depth by selecting informants based on the results of the tabulation of the data.

Research Location

The research location is where the research is carried out, with the determination of the research location means that the researcher has set the object and objective. In this study, the research location was carried out in 39 SKPDs of Central Bengkulu Regency.

Types of Data and Data Sources
Type of Data

1) Primary data is data collected or processed independently by signing informants. Data is sourced from informants indirectly. In practice, it is obtained from interviews and informants' answers when interviewed. The interview is a data collection technique with a conversation between two or more people, whose questions are asked by the researcher to the subject or group of research subjects to be answered (Danim, 2002 h: 130).

2) Data Secondary is the data obtained from collecting data that support the primary data. The secondary data that researchers use are documentation, Bengkulu Tengah District Medium Term Development Plan, and questionnaires.

Sources of Data

The informant is most of the entire individual who becomes the object of research, which aims to obtain information about the thing of research by observing only a portion of the population and reducing the number of objects of research (Mardalis, 2003, p 56). The samples in the study are The Organization, Division of planning and finance, part of planning in 39 SKPD District Central Bengkulu. After the data was obtained, data tabulation was carried out to determine the tendency of ASN answers; after the data tabulation results were obtained, the researcher chose informants to conduct in-depth interviews.

Data Collection Methods

Techniques of collecting data used in the study are that through the study instrument was distributed to the Division of Planning and Finance, Parts Planning and Parts Organizations to come to SKPD taken as samples, namely: 39 SKPD District Central Bengkulu. In addition to using instruments, data were also obtained from in-depth interviews.

1) Research Instruments

Instruments of research used are in the form of a list of questions covered in the form of questionnaires distributed as many as 60 questionnaires. The questionnaire is a field data collection technique by making a list of questions

that contain several alternative answers that are closed. Informants only just select any alternative solutions that they deem most appropriate, hoping they can respond to a list of questions.

2) Interview Depth (In-depth Interview)

The interview is a stage further than the results of a questionnaire which tabulating the appropriate answer from a question by the sample were selected to do the interview. Interviews were conducted by two parties. Namely, the interviewer (interviewer) who asked the questions and the interviewee (interview) who provided answers to the questions asked (Moleong, 2002, p: 135). Mechanical interview depth is used to understand how an understanding of Administrative Civil State of cascading in achieving objectives and targets strategic. Interview depth is intended to find problems more open, where parties are invited to interviews requested opinions and ideas. In doing interviews, researchers need to record, listen, record what was stated by the informant when the interview took place.

Research Instruments

In a qualitative study, the researcher is an instrument of the vital principle for researchers who determine the overall scenario of the research and directly down spaciousness conduct observations and interviews with informants (Moleong, 2011). The use of researchers as a research instrument is intended to obtain valid data and can be reasonably justified; However, to help smooth implementation, researchers are also assisted by supporting agents as an interview guide. The tools used in data collection are questionnaires, documents, reports, etc.

Data Analysis Techniques

Analysis of the data is the process of searching for and arranging systematic data obtained from questionnaires, interviews, and materials other, so it can be easily understood. Its findings can be informed to others. Analysis of the data in the study of qualitatively performed at the time of collecting the data occurs. According to Miles and Huberman in (Sugiyono 2012), activity in the analysis of data qualitative does interactive and takes place continuously until completed so that the data is already saturated. Activities in data analysis, namely, data reduction, data display, and conclusion drawing/verification.

Tendency Determination Criteria

On stage is the researcher doing the tabulation of data from the results of questionnaires were distributed to the 39 sectors in the District Central Bengkulu, the results are then inferred from the response tendency informant of answering the questionnaire that, if answered " Yes ", " Neutral ", or " No ". The purpose of tabulating the data is to choose tendency answers from each question in the questionnaire to determine questions as guidelines for the interview and interview depth.

Research Scenarios

1) Conduct a study of literature on the understanding of cascading performance in environments Government Region. The researchers studied literature as the experts of the cascading environment Government Area.

2) Determine the SKPD to research understanding cascading; previously, the researcher distributed the questionnaire to the Organization, Planning and Finance Section, and the Planning Division at 39 SKPD Bengkulu Tengah. The questionnaire results are then tabulated to see the trend of the answers of the samples; the products are used to choose the informant to conduct interviews depth.

3) Determine Informants key, informants key is determined after doing the tabulation of data to determine criteria for the tendency of the answers of a questionnaire distributed to 39 SKPD District Central Bengkulu.

4) Making a list of questions as an interview guide, the researcher makes a list of interview questions that will be asked as an interview guide.

5) Mapping of Organizational Structure and Work Procedures (SOTK), the researcher observes SOTK see whether the selected informants are suitable for conducting in-depth interviews about cascading.

6) Meeting with informants. After making an appointment with the informant, the researcher then met the informant to conduct an interview.

7) The informant answers the question; at this stage, the informant answers the question that the researcher has prepared, accompanied by interview evidence such as photo documentation.

8) Manage and analyze the research data, then the researcher manages and analyzes the interview data.

9) Discussion and conclude the study, researchers here interesting discussion and conclusions on the data that has been in the analysis.

10) report the results of the research.

Data Validity Test

Research Qualitative have validity, namely, trust the data obtained from the analysis done to present the world society in the field. Qualitative validity is an effort to check the accuracy of research results that applies specific procedures (Creswell, 2016: 269). In this study, the data validity test that will be used is using triangulation. Triangulation is a technique for checking the validity of data by using something else when comparing interviews with the object of research (Moleong, 2011). The validity of the data or the validity of the data will use a different technique to get the data from an additional source. According to Jhon W Creswell (2016), data obtained from other data sources will increase the validity of the research. The mechanical interview was structured, and documentation will be used for a source data type in unison.
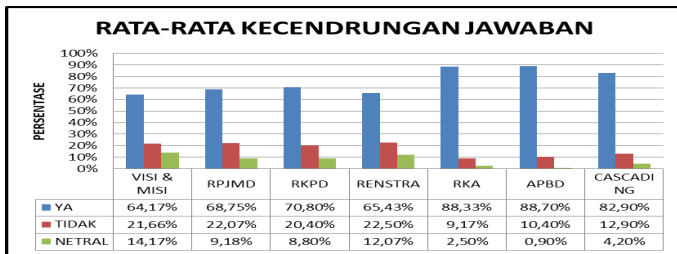
RESULT AND DISCUSSION

Figure 4.3 Graph of Average Answer Tendency

Figure 4.3 shows the average response tendency (the results of the answer tendency can be seen in Appendix 3). Based on the data in Figure 4.3 can be seen that the work of the movement of informants answer is the answer " Yes ", i.e. with the details of the percentage of On Vision And Mission Areas of 64.17%, of the Plan of Development Term Medium Regions of 68.75%, of the Plan of Work Government Regional amounting to 70.80%, of the Plan of Strategic amounted to 65.43%, point 5 of the Plan of Work Budget amounted to 88.33%, on the Budget Revenue and Expenditure Regions of 88.70% and about cascading of 82.90%.

Based on the results of the tabulation of image 4.3 can be concluded that: Apparatus Civil State in the District Central Bengkulu

Understanding and Applying cascading. From the conclusions that have been obtained, this research needs to be continued to conduct in-depth interviews. In-depth interviews were used to determine how the understanding and application of the State Civil Apparatus towards cascading in Bengkulu Tengah Regency.

Informant

An informant is someone who provides information to someone. Informants are selected based on the results of data tabulation, linkages with indicators within the research framework and knowledge related to the focus of the research. Informants were chosen to do the in-depth interview source of 4 SKPD, namely :

(1) The Secretariat of the Regional section organization for the part of the organization is a leading sector in the collection of cascading,

(2) The Agency for Planning Penembangunan (BAPPEDA) part of the planning for the duties BAPPEDA is preparing cascading to the level of the District.

(3) The Inspectorate part of planning for one of the duties inspectorates is reviewing every SKPD is already appropriate between Renja and RKA were created with the vision and mission of each SKPD case is associated with indicators number of research and cascading.

(4) The Board of Finance Region (BKD) selected for BKD associated with the indicator framework research and cascading as a document of planning related to the budget.

In-depth Interview Results

1) Understanding of the State Civil Apparatus of cascading

Cascading is a decrease, the process of elaboration and harmonization SS and KPIs are vertically from the unit level of the highest to the unit level lows. The results of the interview to the informant FY about cascading was informant FY explained that cascading is a kind of line circuit, which is the translation program of work is compiled continue down until all the forms of activity (by the quotation interviews depth with informants FY about how the process of drafting cascading), informants FN explains that cascading is the translation of the performance of the level on up to the level below (by the quotation interviews depth with informants FN about what it is cascading).

The informant MH explained that cascading is the shape of the Performance of Performance in the vertical (by the quotation interviews depth with MH informant regarding performance cascading).

In general, the cascading process can be done by two methods, namely methods of direct (direct way) and the method is not natural (indirect method). Methods did by making SS and KPIs organization thereon as SS and KPIs organizations are concerned. Thus, meaning or any mention of the SS and KPIs are the same in both organizations/units. Likewise, the KPI achievement target must be the same: the number of marks, the reporting period, and the measure team. Furthermore, the method does not direct (indirect way), where the preparation of the SS and KPIs on an SKPD / section/unit is done by developing the SS and KPIs at the level of organization that is higher by referring to the task, function and space scope of the company concerned. The whole target of achievement KPIs at the level of organization that is higher- derived (divided discharged) to the team at the bottom by each unit's proportion.

The FY resource person explained that the cascading process following the Rienstra was set back down to cascading what to achieve in each sub-activity and what it wanted to achieve, initially at an intersection in the Planning Subdivision in each SKPD but at the time of compiling the ASN Central Bengkulu Regency cascading still blind in preparing to cascade, and ASN in Central Bengkulu Regency is guided by the province in preparing the waterfall, cascading should have been oriented to the RPJMD. Still, it was found in its application in Central Bengkulu Regency that the RPJMD was oriented towards cascading or Performance Indicators (according to excerpts from in-depth interviews with FY informants regarding the process of arranging cascading performance). According to the informant, FN in the process of drafting cascading to SKPD leading sector; it is in part the Organization Secretariat of Regions. At the same time, the cascading to the region/district is TUPOKSI of BAPPEDA. Still, for the moment, this cascading in Central Bengkulu was in the process of preparing for according to the informant FN RPJMD and cascading are two things which differ Where RPJMD contains SS and cascading contains the translation of the claim outcome by RPJMD and reported in SAKIP this makes it difficult to reconcile between cascading with

RPJMD (according to excerpts interviews depth with informants FN regarding the preparation of cascading). According to the MH process of arranging cascading SKPD, it reflects on the mission SKPD (according to the citation interviews depth with informants MH regarding drafting cascading).

2) RPJMD (Regional Medium Term Development Plan)
In RPJMD, there is a vision, mission, objectives and goals of strategic areas, linkages cascading in RPJMD very important for cascading as a document which contains the process, elaboration of objectives strategic, indicators of performance that helps local and SKPD in achieving the target located. In the preparation of cascading, understanding the vision and mission areas formulated into RPJMD is very important because cascading should reflect the mission area. According to the informant FN process of drafting RPJMD beginning of the vision and mission of the head of local elected and then formulated into the RPJMD appropriate regulations that apply are PERMENDAGRI No. 86 the Year 2017, the vision and mission of the inside RPJMD then translated to the destination from the destination are translated into the target from the target are translated into in indicators of performance (according to excerpts interviews depth with the informant FN regarding RPJMD).

3) RKPD (Local Government Work Plan)
After the RPJMD is compiled, the regional head prepares the RKPD, which is the translation of the RPJMD using instruments from the SKPD Work Plan (Renja) for one year, which refers to the Government Work Plan. The RKPD is designed to ensure linkages and consistency between planning, budgeting, financing, and supervision. According to the informant FN in the process of drafting RKPD, it starts from the Council Plan (Musrenbang) to capture the aspirations of the people, after MUSRENBANG no consultation public, unit forums, then held MUSRENBANG level district to accommodate MUSRENBANG the District and Parliament, after that there is a draft final and would The evaluation at the level of the province (by the quotation interviews depth with the FN on RKPD).

4) RENSTRA (Strategic Plan)
Strategic Plan is a document of planning oriented to the results that want to achieve in which is described

the strategy or directives as a basis in making decisions on the environment SKPD for some time of 1-5 years. Interest drafting Strategic Plan is a reference to operationalize the plan of activities of development by the duty staple and functions, plans are not the only eye just prepared and allowed to stand, but it is a plan that has been created to be implemented as a reference that an organization that is an organization that works effectively and performing, in assess whether the organization that has a good performance, then it can be seen from how much planning strategies implemented to achieve the vision and mission -term intermediate area. According to the informant, FY Strategic Plan that there are two, namely the Strategic Plan SKPD and Strategic Plan of the Regional / District and Strategic Plan has linkages with RKPD then than it should be no alignment between the strategic plan with RKPD and RKPD; this will be a guide in the preparation of RKA (according to excerpts interviews depth with informants FY regarding Strategic Plan).

5) RKA (Work Plan and Budget)

RKA is a document of planning and budgeting that contains programs and activities SKPD, which elaborates a Plan of Work Government Area and Plan Strategic SKPD concerned in the first years of the budget. The budget is required to implement them. Preparation of RKA by FN starting from RKPD entered the stage later that KUA-PPAS, KUA-PPAS discussed between the local government of the Parliament, after the agreement, there will be a memorandum of understanding between the provincial government to the Parliament, then entered step DPA, after the DPA is completed then made Perda APBD (by quote interview depth den gan informant FN on RKA), According to the informant, MH stages in preparing RKA originated from RPKD oriented to RPJMD. Then at the beginning of the year before asking Renja, after Renja completed later drafted RKA (according to excerpts interviews depth with informants MH about RKA), while according to the informant RR RKA prepared by SKPD in every year, every SKPD draw up the budget and then later there was an agreement with Parliament (according to excerpts from in-depth interviews with RR informants regarding RKA).

6) budget (Budget Revenue Expenditure Regional)

The APBD is part of the annual financial plan and becomes an instrument for determining policies, decision-making, and development planning in local governments. According to MH informants, in submitting a budget, first submitting a Renja, an RKA was drawn up; according to the RR RKA informant from each SKPD reported to the budget section and combined from each SKPD. The budget section made the PERDA APBD and brought it to the legal bureau. Budgets are already in more by part of the law later on validated by the governor new to the District perform activities of expenditure according to den gan priority DPA (according to excerpts interviews depth with informants RR of the budget).

Discussion

Based on the results of the findings of interviews, in-depth research with informants finds that the Reform of Civil State in the District Central Bengkulu understand what it is cascading. By the opinion of experts, understanding is a process, an act and a way of understanding (Fajri and Senja, 2008, pp: 607-608).

Starting with the vision and mission are formulated into the RPJMD, which is one of the indicators in the research framework. ASN in Central Bengkulu Regency has understood how to develop the vision and mission into the RPJMD, as evidenced by interviews with FN informants. The FN informant explained that in the formulation of the regional vision and mission into the RPJMD based on PERMENDAGRI No.86 of 2017. The RPJMD presents the elaboration of objectives, SS, IKU to achieve regional vision and mission.

Furthermore, after the RPJMD is compiled at the regional / district level, the next step is to collect the RKPD. The RKPD elaborates the RPJMD using the Renja for one year, which refers to the Government Work Plan. ASN in Central Bengkulu Regency has understood how the relationship between RKPD and RPJMD is proven by interviews with FN informants who explained that the RKPD was made to ensure linkages and consistency between planning, budgeting, implementation and supervision.

After the stage preparation of RKPD, go to the stage of practice at the SKPD and regions/districts, namely the preparation of the Strategic Plan. Strategic Plan is a document of planning oriented to the results that want to be achieved in each SKPD; the Strategic Plan contains strategies or directives as a basis in the decision-making in the education office. ASN in District

Central Bengkulu have to understand the relationship between the Strategic Plan of the RKPD evidenced by the results of interviews with informants FY, informants FY explaining that the linkages Strategic Plan with RKPD is the Strategic Plan as a guideline in preparing RKA then of the necessary harmony between RKPD with the Strategic Plan.

Once the Strategic Plan was drawn up before composing RKA, RKA arranged at the level RKA SKPD, a document of planning and budgeting that contains the programs and activities of SKPD, the translation of RKPD and Strategic Plan for the 1-year budget. ASN in Bengkulu Tengah Regency has understood the RKA preparation process as evidenced by interviews with FN informants who explained the RKA drafting process.

The role of cascading is vital at the RKPD and RKA stages because cascading is used as a basic guideline in preparing work programs and budgets in the RKA before the APBD is passed. Then of the need for understanding the ASN of cascading.

Cascading was either made by RPJMD, thus generating output of the program by the vision and mission areas formulated into RPJMD. After cascading finish made then arranged tree performance, tree performance is used as a reference basis in the proposed program of work in the RKPD. Then from the Administrative Civil State shall know and understand the meaning of cascading, ranging from the preparation and implementation.

For the implementation of cascading already run entirely on every level SKPD, but for cascading at the level of regions / districts are still at the stage of the process of drafting , ASN in District Central Bengkulu have to understand what it was cascading and function , but the process of preparing cascading ASN in Central Bengkulu felt they have not been able to understand it evidenced by the results of the interview informants FN which explains why cascading in the region / district is still at the stage of preparation is due BAPPEDA experiencing difficulties in synchronizing between cascading with RPJMD, and evidenced by the interview to the informant FY who explained that the actual RPJMD in district Central Bengkulu rated still not been entirely because RPJMD in District Central Bengkulu follow cascading or indicator performance, is in line with research Li and Madden (2019), which explains that cascading is used to optimize the process and implementation of for achieve the objectives organizations and research Anjarwati (2012) men

support the relationship between clarity of budget targets and criteria in the context of local government .

After the RKA is compiled, it will enter the APBD stage. The APBD is part of the annual financial plan and becomes an instrument for determining policies, decision-making, and development planning in local governments. On stage, this ASN in the District of Central Bengkulu understands the preparation of the budget proved to interview the informant RR that describes the process of drafting the budget.

Once the budget is complete, run the next entry step, Report Accountability Government, which is the product end of the Systems Accountability Performance Agency Government; LAKIP describes the performance achieved by an SKPD on implementing programs and activities that are financed by the budget. The benefits of LAKIP can be used as material in evaluating Local Government agencies for one year. So from that in the application and making the necessary commitment and awareness will be the importance of accountability.

CLOSING

Based on the results of research qualitatively, the form of pre-study (questionnaire) and continued with interviews depth that is implemented in the District Central Bengkulu on Understanding Apparatus of Civil State Against Cascading in the year 2020 can be taken conclusion results from interviews depth to the informant in 4 SKPD is selected based on the results of the tabulation Data that the Apparatus of Civil State in the District Central Bengkulu that already understood as what it was cascading and function, but in the preparation of cascading deemed not accurate that supported by the words of the FY when doing it interview depth of the cascading.

Cascading in every SKPD Bengkulu Tengah is required to carry out cascading, but cascading for the regional / district level has not been implemented or is still at the drafting stage BAPPEDA. Some factors are found when doing interviews depth by investigators why the preparation of cascading levels of regions/districts are still at the scene of practice and support by the words of informants FN and FY at the time of doing the interview is because RPJMD in the process of drafting governed by PERMENDAGRI while cascading governed by Kemenpan RB, in the

cascading demand to produce outcomes while in RPJMD contains the translation of which is formulated into Target Strategic, the case is made Bapedda little difficulty in reconciling between cascading with RPJMD and discovered why the process of preparation of cascading deemed not correct because supposedly cascading that is made must be based RPJMD. The fact that in the can at the District Central Bengkulu RPJMD follows Indicators performance thus becomes imbalance in cascading programs.

Research carried out by the methods of qualitative and using primary data obtained through interviews depth. Limitations of the studies include subjectivity in the analysis. The study is highly dependent on the interpretation/commentary from researchers about the meaning implied in an interview that the tendency to bias remains there. A triangulation process is carried out to reduce discrimination, namely, triangulation of sources and methods. Triangulation source is done by way of cross-checking the data with the facts of the informant were different and from the results of the study more. At the same time, the triangulation method is done by way of using some methods in collecting the data, namely the method interviews depth and results of tendency in charge of pre-study (questionnaire).

Cascading is very important in achieving the vision and mission areas formulated into RPJMD. Cascading, which both are cascading, reflects the area's vision and mission and produces outcomes by the vision and mission areas. After cascading composed by well, then further cascading can form the tree's performance, the next tree performance is used as a reference basis in determining the supplementary program of activities in RKPD and RKA, with reconciliation between cascading with RPJMD can help the government to achieve the vision and mission areas. Then from the expected need for an understanding of Administrative Civil State in the District Central Bengkulu, both the meaning and the process of preparation for the program of work will be by the outcome of the vision and mission areas.

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