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Enhancing Accountability and Transparency: A Study on Utilizing Key Performance Indicators for Evaluating Acting Governor Performance in Aceh

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ABSTRACT

This research seeks to prove the hypothesis regarding the performance of the Acting Governor of Aceh using the framework of Key Performance Indicators. The measurement variables for the Main Performance Indicators are Adaptability to Change, Financial Management, Infrastructure Development, Public Service, and Stakeholder Satisfaction. Since June 2022, Aceh Province has become a new chapter of leadership after the Helsinki MoU from the Military, this is in contrast to the message of the struggle, that the Military has a place in the hearts of the Acehnese people. So the presence of the military in the Aceh leadership system is interesting to study from its performance during its tenure. This research uses a quantitative descriptive method with data sources from questionnaires via Google Forms with 100 respondents, and data processing is carried out using Smart PLS software. The results of this research show an R Square value of 0.705, thus it can be concluded that 70.5% of the variation in the performance of the Acting Governor of Aceh can be explained by the independent variables in the regression model. R Square identifies quality in the form of strong/medium/weak categories. Several KPI variables that have a significant influence on the performance of the Acting Governor of Aceh are financial management, public service, and stakeholder satisfaction, with P Values of 0.011, 0.020, and 0.035, with these results the performance of the Acting Governor of Aceh was successful in achieving the Main Performance Indicators. Meanwhile, the variables adaptability to change and infrastructure development with P values of 0.405 and 0.343 do not have a significant effect on the performance of the Acting Governor of Aceh on the KPI Indicators.
Keywords: Performance Evaluation, Key Performance Indicators (KPIs), Acting Governor of Aceh

ABSTRAK

Penelitian ini berjuan untuk membuktikan hipotesis mengenai kinerja Penjabat Gubernur Aceh dengan menggunakan kerangka dari Indikator Kinerja Utama. Variable pengukuran Indikator Kinerja Utama adalah Adaptability to Change, Financial Management, Infrastrukture Development, Public Service, dan Stakeholder Satisfaction. Sejak Juni tahun 2022, Provinsi Aceh menjadi babak baru

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kepemimpinan pasca MoU Helsinki dari kalangan Militer, hal ini berbandingan terbalik dengan amanat perjuangan, bahwa Militer mendapat tempat di hati masyarakat Aceh. Sehingga kehadiran Militer dalam sistem kepemimpinan Aceh menarik untuk dikaji dari kinerja selama menjabat. Penelitian ini menggunakan metode deskriptif kuantitatif dengan sumber data dari kuisioner melalui google form dengan 100 responden, dan pengolahan data dilakukan menggunakan perangkat lunak Smart PLS. Hasil penelitian ini menunjukkan nilai R Square sebesar 0.705, dengan demikian dapat disimpulkan bahwa 70.5% dari variasi dalam kinerja Penjabat Gubernur Aceh dapat dijelaskan oleh variabel-variabel independen dalam model regresi. R Square mengidentifikasi kualitas dalam bentuk kategori kuat/sedang/lemah. Beberapa variable IKU yang berpengaruh signifikan terhadap kinerja Penjabat Gubernur Aceh yaitu financial management, public service, dan stakeholder satisfaction, dengan nilai P Value sebesar 0.011, 0.020, dan 0.035, dengan hasil tersebut kinerja Pj Gubernur Aceh berhasil dalam pencapaian terhadap Indikator Kinerja Utama. Sedangkan variable adaptability to change dan infrastruktur development dengan nilai P Value sebesar 0.405 dan 0.343 tidak berpengaruh signifikan terhadap kinerja Pj Gubernur Aceh pada indikator IKU.

INTRODUCTION

Regional government plays a central role in the development and delivery of public services (Ulimpa et al., 2018). At the provincial level, the highest leader is the Governor who has great responsibility for managing resources, implementing policies, and improving community welfare (Rahmadoni & Erwandi, 2018). However, in certain situations, such as a change of leadership or a vacancy, the Acting Governor is appointed temporarily. In 2022, the Acting Governor of Aceh will have important responsibilities in managing this province. Evaluation of the Acting Governor's performance is a major concern to ensure that the policies and programs implemented are in line with community expectations and government policies (Rahmawati, 2019).

Evaluation of the performance of regional government leaders has an important role in ensuring the effectiveness and efficiency of their performance in carrying out their duties (Kuntadi & Puspita, 2022). This performance evaluation aims to measure the extent to which regional leaders have succeeded in achieving the development and public service goals that have been set (Lumempow et al., 2021). One method used to evaluate performance is using the Key Performance Indicators (KPIs), which provides objective indicators to measure the performance

achievements of regional leaders (Arvianto et al., 2018).

Key Performance Indicators (KPI) are key indicators chosen to measure and distribute the level of success or achievement of an organization or individual in achieving its strategic goals (Hristov & Chirico, 2019). In the context of acting performance evaluation. Governor of Aceh, KPI Refers to the specific parameters used to measure the extent to which the Acting. The Governor succeeded in meeting or exceeding the targets set in the Key Performance Indicators (IKU). The purpose of using Key Performance Indicators in evaluating the performance of the Acting. The aim of the Governor of Aceh is to provide a clear understanding of the achievement or failure to achieve the goals that have been set. KPIs enable more informed decision making and help in identifying areas that require improvement or further focus (Asih et al., 2020).

2022 will be a crucial year for the province of Aceh with the presence of an Acting Governor who must carry out his leadership mandate. Evaluation of the Acting Governor's performance is a necessity to ensure that the wheels of government run smoothly and have a positive impact on society. In the context of evaluation, Key Performance Indicators (KPI) emerge as an effective tool for measuring the achievement of set goals and targets (Sidabutar, 2018). The KPI is not only a measurement tool, but also a guide for the Acting Governor in determining his strategic steps. By detailing indicators that cover various aspects of performance, KPI helps create a holistic evaluation framework (Hidayat et al., 2023). Public services, financial management, infrastructure development, and other key sectors are an important focus in performance assessment (Halik, 2014).

Evaluation of the Acting Governor's performance is not only about looking for shortcomings but also identifying successes and positive contributions (Agustin & Subardjo, 2017). In this dynamic era, when demands for public services are increasing, it is important to understand the extent to which the Acting Governor can respond to these challenges and produce positive

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change (Wuri et al., 2017). Evaluation of Acting performance. The Governor of Aceh refers to a systematic and comprehensive process to assess the achievement, effectiveness, and efficiency of implementing the duties and responsibilities of the Acting. Governor. This evaluation aims to measure the extent to which Acting. The Governor was successful in leading and managing the Aceh government during his term of office, especially by focusing on the determined Key Performance Indicators (KPIs) (Smirnov et al., 2020).

Before entering an evaluative study, an in-depth understanding of the history and social context of Aceh is a prerequisite. Aceh, as a province rich in history and culture, has its characteristics (Sinulingga et al., 2020). Strong Islamic influences, famous historical rebellions, and local wisdom traditions give this province a unique feel. The long history of conflict in Aceh, especially the armed conflict between the separatist movement GAM (Free Aceh Movement) and the Indonesian government, has shaped the political and social landscape in this province (Siddiqi, 2018). The transformation from a period of conflict to peace brings challenges in efforts to build a more stable and prosperous Aceh.

After seeing Nova Iriansyah's term of office as Governor of Aceh ending on July 5, 2022. The Aceh People's Representative Council (DPRA) has prepared 3 names who will replace the position of Governor of Aceh as Acting (Pj) Governor. On July 6, 2022, Minister of Home Affairs Tito Karnavian officially inaugurated Major General TNI (Purn) Achmad Marzuki as Acting Governor of Aceh, the inauguration took place at the Plenary Session of the Aceh People's Representative Council.

If we look at the history of Aceh - RI peace, August 15 2022 will be exactly 17 years of peace after the Helsinki MoU. And the inauguration of Major General (Ret.) Achmad Marzuki is a new chapter of post-Helsinki MoU leadership from the Military, this seems to have a different color to the struggle that has occurred for 33 years, this is inversely proportional to the mandate of the

struggle, that the Military has a place in the hearts of the people Aceh. So, the presence of the military in the Aceh leadership system is interesting to study with these several hypotheses, how the public views this condition, whether this is a form of betrayal of the struggle or another side that the elite is fighting for political interests.

The choice of the Acting Governor as the focus of research was not solely due to the leadership transition situation, but also because of his vital role. The Acting Governor is responsible for maintaining continuity of government, ensuring the running of public services, and continuing development that has been previously planned. Evaluation of the Acting Governor's performance is important to understand the extent to which this transition is running smoothly, in line with community expectations, and accordance with Aceh's long-term development vision. Through this evaluation, it is hoped that the Acting Governor's contribution to the achievement of the KPI indicators and the resulting positive impact can be clearly illustrated.

Evaluation of the performance of the Acting Governor of Aceh based on the KPI indicator can provide a clearer picture of the extent to which the goals and targets set by the regional government have been achieved. In the Minister of Home Affairs Regulation Number Year or Minister of Home Affairs Regulation No. 4 of 2023 concerning states that to fill the vacancies in the positions of Governor and Deputy Governor, Regent and Deputy Regent, Mayor, and Deputy Mayor, the Government appoints an Acting Governor, Acting Regent and Acting Mayor to lead the administration of regional government until the Governor and Deputy are appointed. Governor, Regent with Deputy Regent, and Mayor with definitive Deputy Mayor. It was also confirmed by Minister of Home Affairs Regulation no. 4 of 2023 concerning Acting Governors, Acting Regents, and Acting Mayors that in carrying out their duties, authority, and obligations, Acting Governors, Acting Governors, Acting Regents, and Acting Mayors have financial rights and protocol rights that are

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equivalent to definitive Regional Heads by with the provisions of statutory regulations (Permendagri, 2023).
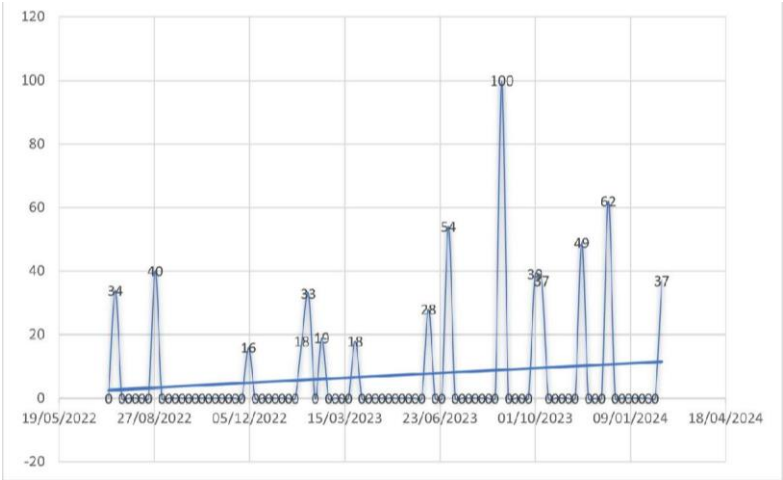

Figure 1. GoogleTrends Chart: Performance of the Acting Governor of Aceh
Source: GoogleTrends; Performance of the Acting Governor of Aceh from the Media

Based on Google Trends News data, it can be concluded that public interest in the performance of the Acting Governor of Aceh is fluctuating and influenced by various factors. In June 2022, public interest in the performance of the Acting Governor of Aceh was at its lowest level, namely 25%. However, this interest increased to 50% in December 2022. This increase in interest further increased in June 2023, namely to 75%. The increase in interest of the Acehnese people in the performance of the Acting Governor of Aceh can be caused by several factors. One of the factors is the award received by the Acting Governor of Aceh from the Ministry of Finance on December 5, 2023. The award was given to the Acting Governor of Aceh for the positive performance of the Aceh Government in implementing the 2023 Aceh Revenue and Expenditure Budget (APBA).

By conducting objective and measurable performance evaluations, clarity will be created regarding the performance achieve-

ments of the Acting Governor of Aceh in serving the interests of the community and advancing Aceh as a whole. Apart from that, research evaluating the performance of the Acting Governor of Aceh based on KPI indicators is also important to answer demands for public participation in decision-making and good governance (Juarisman et al., 2020). In this context, performance evaluation can be an important instrument in building trust and establishing harmonious relations between government and society. By gaining a deeper understanding of the performance achievements of the Acting Governor of Aceh, the public can be involved in providing valuable feedback and suggestions for improvement and policy development in the future (Radyanto & Prihastono, 2020).

Evaluation of the performance of the Acting Governor of Aceh in 2022 based on the KPI indicator not only examines successes and failures but also presents an opportunity to improve and optimize regional leadership, especially in Aceh, which is a new face in leadership in Aceh after the Helsinki MoU from the military. By understanding the history and social dynamics of Aceh, and adopting the KPI theoretical framework, this research aims to make a significant contribution to the regional government performance evaluation literature (Sumanti, 2020). It is hoped that the findings of this research can provide in-depth views and sustainable solutions to support the inclusive and sustainable development of Aceh.

LITERATURE REVIEW AND HYPOTHESIS FORMULATION
KEY PERFORMANCE INDICATORS (KPIS)

The KPI indicator is an effective tool for measuring the performance of regional leaders because it provides a structured and objective framework (Budi Hartono et al., 2021). This KPI indicator covers various relevant performance aspects, such as achieving development targets, public services, financial management, and so on (Agustin & Subardjo, 2017). One of the main contributors to developing the concept of performance management

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is Robert S. Kaplan and David P. Norton. They are known for designing the Balanced Scorecard (BSC), a framework that includes financial and non-financial indicators to measure the performance of an organization (Nursi et al., 2023). By using the KPI indicator, performance evaluation can be carried out more systematically and can provide objective information regarding the successes and challenges faced by the Acting Governor of Aceh in 2022 (Sidabutar, 2018). Key Performance Indicators (KPIs) are the theoretical basis for this research. KPI is not just a performance measurement tool, but also a strategic guide in decision-making. By detailing achievement targets in various aspects, KPI provides a holistic picture of the extent to which the government has succeeded in realizing its strategic goals (Arvianto et al., 2018).
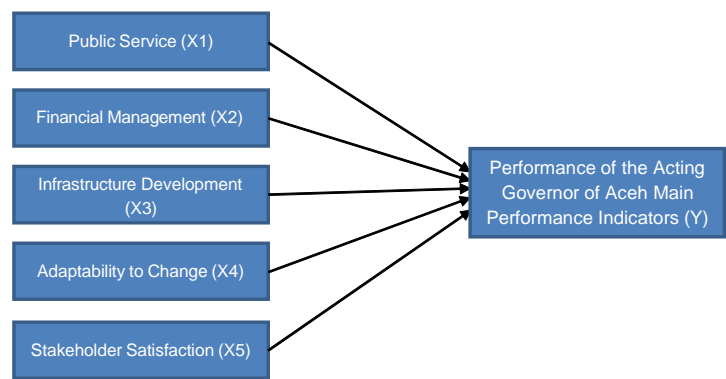

Figure 2. Research Conceptual Framework

HYPOTHESIS

H1: Public Services

(X1) Public Services positively and significantly influence Acting Performance. Governor of Aceh in 2022 based on Key Performance Indicators (KPI).

This variable covers several aspects related to the quality and effectiveness of the services provided by the Acting Governor of Aceh to the community during his time in office. Public services

can refer to various activities and initiatives carried out by local governments to meet the needs and expectations of the community.

H2: Financial Management

(X2) Financial Management positively and significantly influences Acting Performance. Governor of Aceh in 2022 based on Key Performance Indicators (KPI).

This variable includes an evaluation of the ability and effectiveness of the Acting Governor of Aceh in managing the financial aspects of regional government during his tenure. Financial management includes various policies, practices, and decisions related to funding, budget allocation, and transparency in the use of financial resources.

H3: Infrastructure Development

(X3) Infrastructure Development positively and significantly influences Acting Performance. Governor of Aceh in 2022 based on Key Performance Indicators (KPI).

This variable covers aspects related to the efforts of the Acting Governor of Aceh to advance and improve infrastructure facilities in the Aceh region during his time in office. Infrastructure development includes projects such as roads, bridges, waterways, electricity, and other public facilities that contribute to economic development and community welfare.

H4: Adaptability to Change

(X4) The Adaptability to Change indicator positively and significantly influences Acting Performance. Governor of Aceh in 2022 based on Key Performance Indicators (KPI).

This variable reflects the ability of the Acting Governor of Aceh to respond and adapt to changes that occur, both in political, social, and policy contexts. Adaptability to change includes quick and effective responses to changing environmental dynamics, as well as the ability to remain relevant and perform optimally amidst continuous change.

H5: Stakeholder Satisfaction

(X5) Satisfaction of Related Parties positively and significantly

influences Acting Performance. Governor of Aceh in 2022 based on Key Performance Indicators (KPI).

This variable includes an evaluation of the level of satisfaction of various parties or stakeholders regarding the performance and policies implemented by the Acting Governor of Aceh during his tenure. Stakeholders can include private parties, non-governmental organizations, communities, and other sectors involved in or affected by local government policies and programs.

Table 1. Key Performance Indicators (KPIs) Instrument

No.	KPI variables		KPI indicator	Number of Questions
1	Public service	a.	Level of community satisfaction	1
		b.	Responsiveness to complaints from the public	1
2	Financial Management	a.	Financial transparency	1
		b.	Compliance with financial regulations	1
3	Infrastructure development	a.	Infrastructure project progress	1
		b.	Infrastructure quality	1
4	Adaptability to Change	a.	Response to the dynamics of political and social situations	1
		b.	Ability to adapt to policy changes	1
5	Stakeholder Satisfaction	a.	Private sector satisfaction with government policies	1
		b.	Non-governmental Organization Satisfaction	1

RESEARCH METHOD

This research uses a quantitative approach to evaluate the performance of Pj. Governor of Aceh in 2022 based on Key Performance Indicators (KPIs). This approach allows objective statistical analysis of numerical data related to predefined indicators (Susilana, 2015). Quantitative methods are research methods based on the philosophy of positivism (relying on empiricism) which are used to research certain populations or samples, sampling techniques are generally carried out randomly (Aramide et al., 2023), data collection using objective research instruments, and data analysis in the form of quantities or quantities (quantitative) or statistics, with the aim of testing predetermined hypotheses (Abdullah, 2015).

The research population includes all Acehnese people who are affected by the Acting policy. Governor, with samples selected in a representative manner from various levels of society and regions with a target of 100 respondents. In the context of evaluating the performance of the Acting Governor of Aceh, the entire population of Acehnese people and interested parties are affected by the policies and programs implemented by the Acting Governor. Quantitative data will be collected through official documents, financial reports, and statistical data related to the acting of Governor performance (Firmansyah et al., 2021).

The research instrument involved surveys and document analysis. The survey was designed to collect data on public perceptions of the Acting Governor's performance, focusing on the KPI indicator. Numerical data from official documents, such as financial reports, will also be used. Data collection was carried out through a Google Form questionnaire which was distributed randomly to the public and stakeholders (Nasir & Sukmawati, 2023).

The validity of the survey instrument was tested through pretesting and selecting representative respondents, while reliability was measured through internal reliability testing of the survey instrument (Pentang, 2023). Data analysis using SmartPLS software. SmartPLS is statistical software used to perform simultaneous equation structural analysis (SEM). SEM is used to test and measure conceptual or theoretical models that involve complex relationships between variables. SmartPLS has a friendly user interface and makes it easy for researchers to perform SEM analysis without requiring in-depth statistical knowledge (Memon et al., 2021). The main purpose of using SmartPLS is to test structural models involving relationships between variables, such as performance evaluation constructs and key performance indicators. This research will be conducted by research ethics, including participant rights, data confidentiality, and ethical use of data. This quantitative research aims to provide a strong analytical basis for evaluating the performance of the Acting Governor of Aceh

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based on the KPI. By combining community survey data and document analysis, this research is expected to provide a comprehensive and objective view of the performance achievements of the Acting Governor of Aceh.

DATA ANALYSIS SCHEME MODEL

This research also adopts a qualitative approach in its research methodology. The qualitative method is a research approach that produces descriptive data consisting of written or spoken words from individuals and observable behavior (Saleh et al., 2019). In this research, a qualitative approach is used to understand the phenomena that occur in the context of the Acting Governor's performance in Aceh, especially regarding programs and policies.
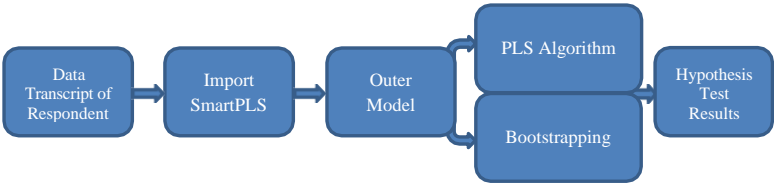

Figure 3. Analysis Scheme Model in SmartPLS Data Transcript of Respondent

This research also uses NVivo software with Ncapture tools in processing news data. Qualitative research with a descriptive approach aims to explore and explain the mean-ing behind existing realities. This research seeks to understand in depth what is happening in the context of the performance of the Acting Governor in Aceh, by placing the findings obtained in that context. Thus, this research seeks to reveal and analyze aspects in the mass media related to programs and policies towards the Acting Governor of Aceh.

Figure 4. Analysis Scheme Model in NVivo

RESULT AND DISCUSSION
OUTER MODEL: PLS ALGORITHM

In the context of research into the performance evaluation of Acting. Governor of Aceh based on Key Performance Indicators (KPIs), Construct Reliability and Validity are two important concepts that help ensure that the measurement tools or research instruments used are reliable and dependable. This second concept plays a role in validating the construct or variable measured in the research.
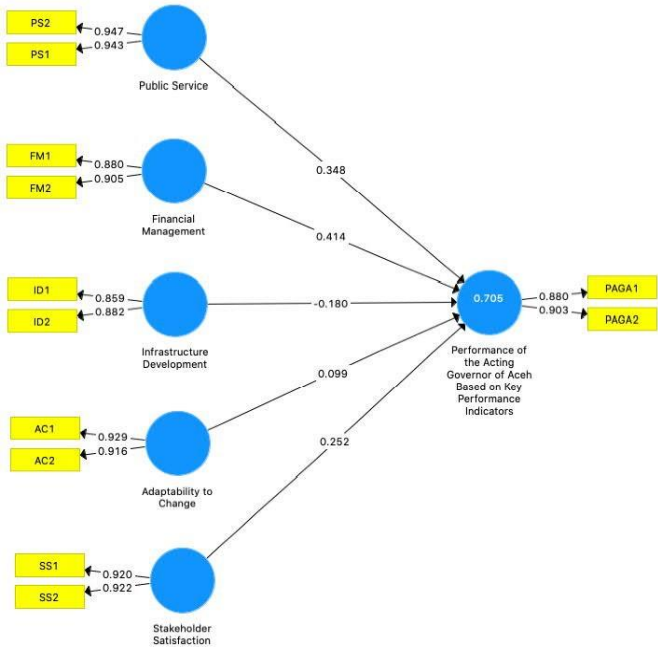

Figure 5. Outer Model: PLS Algorithm
Source: SmartPLS (processed by the author, 2024)

Table 2. Construct Reliability and Validity

CONSTRUCT	CRONBACH'S ALPHA	RHO_A	COMPOSITE RELIABILITY	AVERAGE VARIANCE
Adaptability to Change	0.825	0.829	0.920	0.851
Finance Management	0.746	0.753	0.887	0.797
Infrastructure Development	0.681	0.684	0.862	0.758
Performance of the Acting Governor	0.744	0.749	0.886	0.796
Public Services	0.881	0.881	0.944	0.893
Stakeholder Satisfaction	0.821	0.821	0.918	0.848

Source: SmartPLS (processed by the author, 2024)

Cronbach's Alpha:

Cronbach's alpha value is a measure of the internal reliability of a construct. This value shows how well the items in the construct correlate with each other. The higher the Cronbach's alpha value, the better the construct reliability. The Cronbach's alpha value measured in the table shows that all constructs have a fairly good level of reliability, with a range between 0.681 to 0.881.

Rho_A:

Rho_A is an alternative to Cronbach's alpha that is more resistant to asymmetry. A high rho_A value indicates a good level of reliability, similar to Cronbach's alpha. The rho_A values in the table show good consistency between the items in each construct.

Composite Reliability:

Composite reliability is another measure of construct reliability that also takes into account the reliability of all the items that make up the construct. A high composite reliability value indicates a good level of construct reliability. The composite reliability values in the table show that all constructs have good reliability, with a range between 0.862 to 0.944.

Average Variance:

Average variance is a measure of construct validity that measures how well the variance of the construct itself can explain the variance of the items that form it. High average variance values indicate a good level of construct validity. The average variance values in the table show that all constructs have a good level of validity, with a range between 0.758 to 0.893.

Adaptability to Change: The high level of construct reliability shows that this indicator can be relied on to measure the extent to which the Acting Governor can adapt to change. This shows the leader's ability to adapt to environmental dynamics and community needs.

Finance Management: With a good level of reliability, this indicator shows the Acting Governor's ability to manage regional finances effectively. This is important to ensure appropriate and sustainable budget allocation to support various programs and policies.

Infrastructure Development: The high reliability of this indicator reflects the reliability of data related to infrastructure development. The increase in the value of this indicator can be interpreted as the Acting Governor's efforts to develop the infrastructure needed to improve community welfare.

Performance of the Acting Governor: This indicator reflects a general assessment of the performance of the Acting Governor. A good level of reliability shows that this assessment is reliable. As the main indicator, changes in the value of this variable

will provide an overview of the effectiveness of the Acting leadership. Governor.

Public Services: The high level of reliability in this indicator reflects the quality of public services provided by the Acting Governor. An increase in the value of this variable indicates an increase in public satisfaction with the services provided.

Stakeholder Satisfaction: This indicator measures the level of stakeholder satisfaction with the performance of the Acting Governor. A high level of reliability indicates that stakeholder perceptions are reliable. An increase in the value of this variable shows increased support and trust from various parties.

Overall, the high level of reliability for all indicators indicates that the constructs used in this research can be considered credible and provide a solid basis for assessing the performance of the Acting Governor of Aceh. Good quality data on each indicator also provides a strong basis for making effective decisions and policy planning.

Table 3. Discriminant Validity: Fornel-Larcker Criterion

	Adaptability to Change	Finance Management	Infrastructure Development	Performance of the Acting Governor	Public Services	Stakeholder Satisfaction
Adaptability to Change	0.922					
Finance Management	0.675	0.893				
Infrastructure Development	0.775	0.730	0.871			
Performance of the Acting Governor	0.669	0.772	0.666	0.892		
Public Services	0.694	0.710	0.801	0.740	0.945	
Stakeholder Satisfaction	0.745	0.695	0.743	0.719	0.685	0.921

Source: SmartPLS (processed by the author, 2024)

Discriminant Validity refers to the ability of a construct to be differentiated from other constructs. This means that indicators that measure a construct should be more highly correlated with the variable itself than with other variables in the research. Through the Fornell-Larcker Criterion, it can be ensured that

the construct measured by a particular indicator has a stronger relationship with the indicator itself than with other constructs. This shows that the construct is unique and can be distinguished from other constructs. The Fornell-Larcker Criterion helps in assessing the extent to which variation in a variable is explained by the variable itself compared to other variables. If the construct variance is greater than its correlation with other constructs, then discriminant validity is considered adequate.

Adaptability to Change:

The correlation value between this construct and other constructs (main diagonal) is 0.922, which is smaller than the square root of AVE of Adaptability to Change (0.851). Therefore, the discriminant validity of the Adaptability to Change construct is considered adequate.

Finance Management:

The correlation value between Finance Management and other constructs on the main diagonal is 0.893, which is smaller than the square root of the AVE of Finance Management (0.797). So, the discriminant validity of the Finance Management construct is considered adequate.

Infrastructure Development:

The correlation value between Infrastructure Development and other constructs on the main diagonal is 0.871, which is smaller than the square root of the AVE of Infrastructure Development (0.758). Therefore, the discriminant validity of the Infrastructure Development construct is considered adequate.

Performance of the Acting Governor:

The correlation value between the Performance of the Acting Governor and other constructs on the main diagonal is 0.892, which is smaller than the square root of the AVE of the Performance of the Acting Governor (0.796). So, the discriminant va-

lidity of the Performance of the Acting Governor construct is considered adequate.

Public Services:

The correlation value between Public Services and other constructs on the main diagonal is 0.945, which is smaller than the square root of the AVE of Public Services (0.893). Therefore, the discriminant validity of the Public Services construct is considered adequate.

Satisfaction Stakeholders:

The correlation value between Stakeholder Satisfaction and other constructs on the main diagonal is 0.921, which is smaller than the square root of the AVE of Stakeholder Satisfaction (0.848). So, the discriminant validity of the Stakeholder Satisfaction construct is considered adequate.

Thus, the results from the Discriminant Validity table show that all constructs have adequate discriminant validity, so it can be concluded that these constructs can be distinguished from each other well in the context of research evaluating the performance of the Acting Governor of Aceh based on Key Performance Indicators (KPIs).

Table 4. R Square: Matrix

	R Square	R Square Adjusted
Performance of the Acting Governor	0.705	0.689

Source: SmartPLS (processed by the author, 2024)

The R Square value shows the proportion of variability of the dependent variable that can be explained by the independent variables in the regression model. In this context, a value of 0.705 means that approximately 70.5% of the variation in the Acting Governor's performance can be explained by the independent variables in the regression model. The Adjusted R Square value is an adjusted version of R Square that takes into account the number of independent variables in the regression model and

the number of observations in the sample. This value is useful for avoiding overfitting and provides a more conservative estimate of how well the model can explain the variability in the data. A lower value of Adjusted R Square indicates that adjustments have been made for model complexity, and in this case, approximately 68.9% of the variation in the Acting Governor's performance can be explained by the independent variables in the model, taking into account adjustments for model complexity. These two metrics are useful for evaluating the fit of a regression model to the data. The higher the R Square and Adjusted R Square values, the better the regression model can explain variations in the dependent variable based on the independent variables used in the analysis. In this context, the regression model can explain most of the variation in the performance of the Acting Governor based on the independent variables used in the analysis.

OUTER MODEL: BOOTSTRAPPING
Bootstrapping is a statistical method that can be used to measure uncertainty in the estimation of model parameters, such as path coefficients. In the context of research into the performance evaluation of Acting. Governor of Aceh, Bootstrapping is used to assess the statistical significance of the relationship or path between the constructs or variables being measured. Assessment of Statistical Significance: Bootstrapping provides a sample distribution of the estimated parameters, so that researchers can determine the extent to which the results of statistical tests, such as t-statistics and p-values, are reliable. Handling Uncertainty: In cases where the sample may be relatively small, Bootstrapping helps deal with statistical uncertainty that can arise, especially in assessing the significance of path coefficients between constructs. Validation of Hypothesis Test Results: With Bootstrapping, research can ensure that hypothesis test results, especially those related to path coefficients connecting variables or constructs, can be considered valid and reliable. By using Bootstrapping on

62 path coefficients, research can provide a strong statistical basis for assessing the significance of relationships between constructs and supporting conclusions drawn from hypothesis testing results.
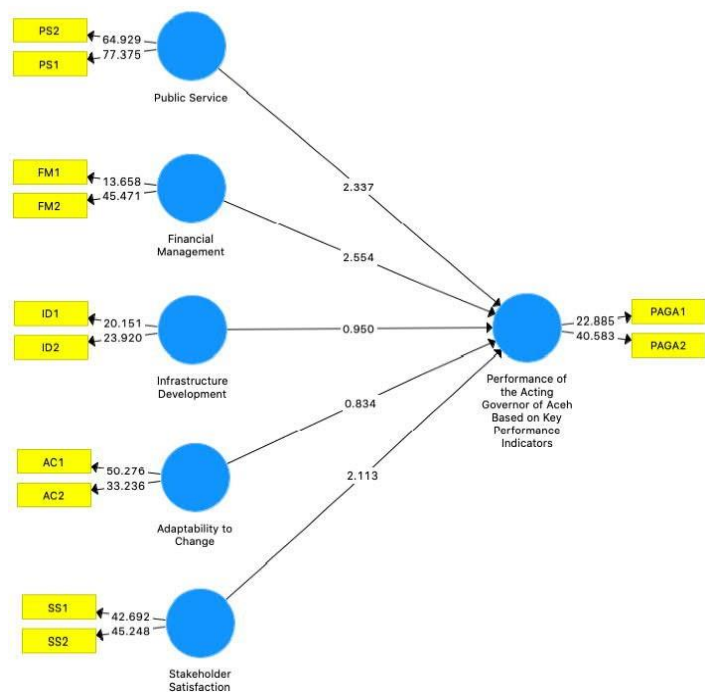

Figure 6. Outer Model: Bootstrapping
Source: SmartPLS (processed by the author, 2024)

Table 5. Bootstrapping: Path Coefficients

	Original Samples (0)	Sample Main (M)	Standard Deviation	T Statistics	P Values	Information
Adaptability to Change	0.099	0.115	0.118	0.834	0.405	Reject
Finance Management	0.414	0.407	0.162	2,554	0.011	Accept
Infrastructure Development	-0.180	-0.151	0.189	0.950	0.343	Reject
Public Services	0.348	0.337	0.149	2,337	0.020	Accept
Stakeholder Satisfaction	0.252	0.234	0.119	2,113	0.035	Accept

Source: SmartPLS (processed by the author, 2024)

Adaptability to Change:

P-values are greater than commonly used significance levels (e.g., 0.05), so there is not enough evidence to reject the null hypothesis. Therefore, the path coefficient for Adaptability to Change is not statistically significant and can be rejected. Rejection of the hypothesis can be interpreted as meaning that there are no significant differences between community groups regarding their perception of the adaptability of the Acting Governor of Aceh. This can be interpreted to mean that the public tends to have a uniform view regarding the Acting Governor's ability to adapt to change.

Finance Management:

P-values are less than the 0.05 significance level, so there is enough evidence to reject the null hypothesis. The path coefficient for Finance Management is statistically significant and acceptable. Acceptance of the hypothesis shows that there are significant differences between community groups regarding their perceptions of the financial management of the Acting Governor of Aceh. This could mean that the public has diverse views regarding the Acting Governor's ability to manage regional finances.

Infrastructure Development:

P-values are greater than the 0.05 significance level, so there is not enough evidence to reject the null hypothesis. Therefore, the path coefficient for Infrastructure Development is not statistically significant and can be rejected. Rejection of the hypothesis shows that there are no significant differences between community groups regarding their perceptions of infrastructure development by the Acting Governor of Aceh. This indicates that society's views on infrastructure development are relatively uniform.

Public Services:

P-values are less than the 0.05 significance level, so there is enough evidence to reject the null hypothesis. The path coefficient for Public Services is statistically significant and acceptable. Acceptance of the hypothesis shows that there are significant differences between community groups regarding their perceptions of the public services provided by the Acting Governor of Aceh. This can mean that the public has diverse views regarding the quality of the public services provided.

Satisfaction Stakeholders:

P-values are less than the 0.05 significance level, so there is enough evidence to reject the null hypothesis. The path coefficient for Stakeholder Satisfaction is statistically significant and acceptable. Acceptance of the hypothesis shows that there are significant differences between community groups regarding their perceptions of stakeholder satisfaction with the Acting Governor of Aceh. This could mean that people's views on stakeholder satisfaction vary.

Thus, it can accept or reject certain coefficient paths based on the results of the bootstrapping test. In this analysis, the Finance Management, Public Services, and Stakeholder Satisfaction paths are considered statistically significant and acceptable, while the Adaptability to Change and Infrastructure Development paths are not statistically significant and can be rejected. In this context, the results of the analysis show that there are differences in perceptions in several aspects of the Acting Governor of Aceh's performance, especially those related to financial management, public services, and stakeholder satisfaction. Meanwhile, adaptability to change and perceptions of infrastructure development are considered uniform by the community. These results can be the basis for improving and adjusting the policies of the Acting Governor of Aceh to improve performance in certain aspects that may require further attention.

ACTING GOVERNOR OF ACEH: ACHMAD MARZUKI

Based on a report from Tempo.com, Minister of Home Affairs (Mendagri) Tito Karnavian has appointed Major General TNI (Purn) Achmad Marzuki as Acting Governor of Aceh replacing the previous Governor, Ir. H. Nova Iriansyah, M.T, who has completed his term of office for 2 years. Nova Iriansyah previously served as Acting Governor (Plt.) after Irwandi Yusuf. This inauguration took place at the Aceh Regional People's Representative Assembly Main Building on Wednesday, July 6, 2022. Minister of Home Affairs Tito explained that filling the vacancies in this position was by Law Number 10 of 2016 concerning the Election of Governors/Regents/Mayors. By this law, the President appoints an acting governor for a term of 1 year. Achmad Marzuki was chosen after going through a selection process that involved input from various parties, including the DPRA (Aceh People's Representative Council) and institutional ministries. The selection results were then submitted to the President and through the final assessment team meeting, Major General TNI (Ret.) Achmad Marzuki was elected as Acting Governor of Aceh.
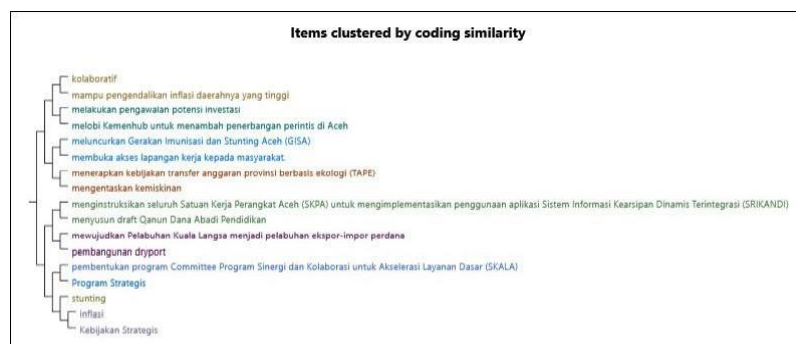
Major General TNI (Ret.) Achmad Marzuki graduated from the Military Academy in 1989. In 2003, he was assigned to Aceh before being transferred to Papua three weeks before the Aceh Tsunami occurred. Before serving as Acting Governor, he served as Expert Staff at the Ministry of Home Affairs. Achmad Marzuki also has experience in various military positions, including Pangdam Iskandar Muda in the 2020-2021 period, as well as other important positions such as Danyonif 411/Pandawa, Asops Kasdam V/Brawijaya, and Pamen Denma Headquarters. He was born in Bandung 55 years ago.

Figure 7. Ncapture - NVivo: Word Frequency Query: Medianews
Source: NVivo (processed by the author, 2024)

Figure 8. Ncapture - NVivo: Nodes compared by number of coding references:Medianews
Source: NVivo (processed by the author, 2024)

**Figure 9. Ncapture - NVivo: Items Clustered by Coding Similarity:
Medianews**
Source: NVivo (processed by the author, 2024)

STRATEGIC POLICY

The leadership of the Acting Governor of Aceh, Achmad Marzuki, has lasted for approximately 1 year and 7 months after being appointed by the Minister of Home Affairs (Mendagri) of the Republic of Indonesia, Tito Karnavian, on July 6, 2022. The search results of various information and data found that many achievements and activities had been carried out. Starting from aspects of government, development, and community activities. From the monitoring results, the Acting Governor of Aceh has implemented strategic programs, including handling poverty, inflation, and stunting. Then turn on export-import services at ports in Aceh.

Acting Governor of Aceh Achmad Marzuki has made optimal efforts to improve and maximize public services and make positive changes to the province of Aceh. Several strategic policies and programs are being intensively carried out by the Acting Governor of Aceh, namely: there are several quick actions carried out by the Aceh Government under the Acting Governor of Aceh Achmad Marzuki to eradicate poverty and open up access to employment opportunities for the community. These include opening direct exports of CPO via the port in Aceh, building a food storage and animal feed area, building a cooking oil, tapioca flour, and sugar factory, as well as building an agro-industry and essentials industry in Aceh.

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The Aceh government is building a dry port in Bener Meriah to export coffee and regional products from the central region of Aceh, monitoring investment potential such as Laweung Cement, and others.

As a result of the findings from various sources, the Acting Governor of Aceh, Achmad Marzuki, also asked the Regents and Mayors throughout Aceh to always be united in carrying out development tasks in their respective regions. According to him, various strategic problems that directly touch society, such as poverty, inflation, and stunting, must be addressed synergistically and collaboratively. Furthermore, the Acting Governor of Aceh initiated the transformation of Palabuhan Kuala Langsa into the first export-import port. High-intensity activities in Kuala Langsa will trigger the economic pulse of the community around the port area. Therefore, if the port dredging is completed by PT Pelindo, then export activities in Kuala Langsa can run optimally to boost the economic growth of the community and region.

Apart from that, Acting Governor of Aceh Achmad Marzuki successfully lobbied the Ministry of Transportation (Kemenhub) to add pilot flights in Aceh. Previously, the Ministry of Transportation only provided four pilot flight routes, the same as in 2022. Then, in the Coordination Meeting (Rakor) of the Aceh Transportation Service with the Ministry of Transportation, the Acting Governor of Aceh proposed a request to the Ministry of Transportation, so that the pioneer flight routes for the Aceh region could be added to two more routes, namely Banda Aceh-Nagan Raya and Banda Aceh-Bener Meriah. However, due to budget limitations, only one route could be added. This addition is intended if Aceh experiences natural disasters such as floods and landslides, and land transportation routes are cut off, this can be overcome through pioneering flights, to supply medicines, food, medics, doctors, and volunteers. The Acting Governor of Aceh, Achmad Marzuki also proposed regional planning and infrastructure development in the state border areas in Aceh, including main services, support service centers, and gateway

service centers by Presidential Decree 49 of 2018 concerning Spatial Planning for State Border Areas in Aceh Province and Sumatra Province North.

The Acting Governor of Aceh, Achmad Marzuki, asked all Regents, Mayors, and Heads of Aceh Working Units (SKPA) to focus on developing the variety of superior commodities that Aceh has so that they are export-oriented. Achmad Marzuki believes that by exporting, Aceh's economy can be further improved. The Aceh government has begun implementing the Ecology-based Provincial Budget Transfer (TAPE) policy. Through Aceh Gubernatorial Regulation Number 56 of 2022 concerning Criteria and Procedures for Providing Environmental Management Incentives, the Aceh Government provides budget incentives for district/city government heads who perform well and contribute to protecting the environment. Acting Governor Achmad Marzuki has ordered his staff to prepare a draft Qanun for the Education Endowment Fund. Then compile the stunting data by name by address. This also includes lobbying the Center so that the draft amendment to Law Number 11 of 2006 (UUPA) is included in the National Legislative Program (Prolegnas).

STRATEGIC PROGRAM

The Aceh government under the Acting Governor of Aceh Achmad Marzuki instructed all Aceh Working Units (SKPA) to implement the use of the Integrated Dynamic Archival Information System (SRIKANDI) application, as a follow-up to President Joko Widodo's mandate asking regional heads to make the regional digitalization program a success. Then the formation of the Synergy and Collaboration Program Committee for the Acceleration of Basic Services (SKALA). SKALA is a partnership program between Australia and Indonesia managed by Bappenas, the Ministry of Home Affairs, and the Ministry of Finance. Broadly speaking, this program focuses on efforts to encourage effective local leadership. SKALA focuses on strengthening public financial management, minimum service standards, gender

mainstreaming, social inclusion, strengthening information sys-
tem management for inclusive and data-based planning and bud-
geting, and encouraging effective local leadership.

bps_kode_provinsi	bps_nama_provinsi	tahun	bulan	tingkat_inflasi_tahun_ke_tahun	satuan
11	Aceh	2021	Desember	2.24	Persen
11	Aceh	2022	Januari	2.5	Persen
11	Aceh	2022	Februari	2.55	Persen
11	Aceh	2022	Maret	3.62	Persen
11	Aceh	2022	April	4.37	Persen
11	Aceh	2022	Mei	5.14	Persen
11	Aceh	2022	Juni	5.99	Persen
11	Aceh	2022	Juli	6.97	Persen
11	Aceh	2022	Agustus	6.34	Persen
11	Aceh	2022	September	7.38	Persen
11	Aceh	2022	Oktober	6.64	Persen
11	Aceh	2022	November	5.67	Persen
11	Aceh	2022	Desember	5.89	Persen
11	Aceh	2023	Januari	5.52	Persen
11	Aceh	2023	Februari	6.71	Persen
11	Aceh	2023	Maret	5.46	Persen
11	Aceh	2023	April	4.05	Persen
11	Aceh	2023	Mei	3.34	Persen
11	Aceh	2023	Juni	2.7	Persen
11	Aceh	2023	Juli	2.02	Persen
11	Aceh	2023	Agustus	2.39	Persen
11	Aceh	2023	September	1.83	Persen
11	Aceh	2023	Oktober	1.95	Persen

Table 8. Aceh Province's Year-on-Year Inflation Rate (While serving as Acting Governor of Aceh)
Source: Opendata

Inflation, Aceh is one of the provinces in Indonesia that is
fast and able to control high regional inflation. In July 2022,
Aceh's inflation rate reached 6.97% but gradually fell in April
2023 to 4.05%, then in October 2023 to 1.95%.

The Acting Governor of Aceh directed the Regional Infla-
tion Control Team (TPID), the Food Task Force Team, and the
heads of technical services that the regional inflation rate which
has tended to decline must continue to be maintained, espe-
cially in the distribution of necessities which can influence the
increase in inflation for food groups such as rice. , cooking oil,
fish, 3 Kg LPG gas, red chilies, and shallots, stocks, and prices

continue to be controlled using strategies that have been imple-
mented so far.

To speed up the handling of stunting and the achievement of
several immunizations in Bumi Serambi Mekah, the Acting
Governor launched the Aceh Immunization and Stunting Move-
ment (GISA). The Aceh government carried out 10 interven-
tions through village midwives and community health centers
on the GISA program, namely; giving additional blood tablets
(TTD), anemia screening, pregnancy checks, giving additional
blood tablets to pregnant women, providing additional food for
pregnant women with KEK (lack of caloric energy), monitoring
child growth and development, exclusive breastfeeding, provid-
ing additional animal protein food for babies two years, manage-
ment of toddlers with nutritional problems, and increasing cov-
erage and expanding types of immunization.

CONCLUSION

This research aims to prove the researcher's hypothesis regard-
ing the performance evaluation of the Acting Governor of Aceh
while serving in the Aceh Regional Government using Key Per-
formance Indicators (KPIs). The results of this research show an
R Square value of 0.705, thus it can be concluded that 70.5% of
the variation in the performance of the Acting Governor of Aceh
Achmad Marzuki can be explained by the independent variables
in the regression model. R Square identifies quality in the form
of strong/medium/weak categories. Several KPI variables that
have a significant influence on the performance of the Acting
Governor of Aceh are financial management, public service, and
stakeholder satisfaction, with P values of 0.011, 0.020, and 0.035.
Meanwhile, the variables adaptability to change and infrastruc-
ture development with P values of 0.405 and 0.343 do not have
a significant effect on the performance of the Acting Governor
of Aceh on the Key Performance Indicators (KPIs). In conclu-
sion, this research has weaknesses related to the limited sample,
the quantitative methods used, and subjective measurements.

However, its advantages lie in the performance focus of the Acting Governor of Aceh, the use of a tested Key Performance Indicator framework, and the reliability and validity analysis carried out. Understanding these weaknesses and strengths helps to read and interpret research results carefully.

In the context of the performance of the Acting Governor of Aceh, these data and analyses provide a comprehensive understanding of the reliability, validity, and relationships between variables related to Key Performance Indicators. This provides a strong foundation for performance evaluation and better decision-making in the local government context.

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