Institutional Homogenization through McDonaldization in the Digital-Based Minimum Service Standards Reporting System (e-money SPM)

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Abstract
Digital-based governance transformation is needed to respond to dynamic global challenges. This article aims to analyze institutional isomorphism through McDonaldization in a digital-based minimum service standard reporting system (e-money SPM). Various studies show that governance needs to be dynamic, collaborative and innovative to achieve an efficient system by utilizing technological developments. In contrast to previous studies, this article argues that the transformation of governance in the reporting system for the implementation of digital-based Minimum Service Standards (e-money SPM) indicates the occurrence of McDonaldization which is characterized by changes in rationality as a feature of modern society by utilizing technological developments that lead to the occurrence of institutional homogenization. This article uses a qualitative approach with multiple methods. Data were obtained from in-depth interviews, literature studies, secondary data, official documents and digital data. The findings of the data show the occurrence of McDonaldization in 4 (four) dimensions, namely Efficiency seen from changes in reporting mechanisms and speed, Calculability seen from the ability to be used periodically for interested parties, Predictability seen from content standardization and reporting time, and Control seen from e-money as a digital-based tool to ensure regional compliance in reporting. The institutional homogenization efforts are indicated by the occurrence of Coercive Isomorphism related to the implementation of mandates regarding changes in the reporting system, Mimetic Isomorphism which is shown through the adoption of technology in the reporting system, and Normative Isomorphism which can be seen from organizational professionalization efforts related to increasing human resource capacity, facilities and infrastructure, cooperation, and budget. However, there is also an irrational dimension of McDonaldization rationality, which is related to the readiness of infrastructure and human resources. This article contributes to efforts to improve the quality of governance by utilizing technological developments through a digital-based reporting system.

Keywords: Governance, reporting system, SPM, McDonaldization, digital, e-money, institutional homogenization

INTRODUCTION

The Ombudsman of the Republic of Indonesia (2022b) stated that good public service does not just happen but requires high commitment, discipline, transformation of governance, changes in mindset, and changes in work culture. Regional heads must also have a commitment to fulfilling quality public service standards. Rivera & Knox (2023) and Robinson (2015) add that the government needs to be more open and accessible to the community, accountable and responsive, as well as more operational in serving the community. In supporting this, governance is mandated to increase innovation in providing public services to the community (Bacq & Aguilera, 2022; Henman, 2020; Ministry of Home Affairs, 2022; Mislawaty et al., 2022; Nguyen et al., 2023). Nonetheless, the quality of public services at both the provincial
and district/city levels cannot be implemented optimally. The percentage of local governments that have implemented public service standards is in the high category for provincial, district and city governments in the 2015-2021 period, the tendency is to increase for both provincial and municipal governments, but it is still relatively low, namely less than 50% (Ombudsman RI, 2022a).

The implementation of public services itself cannot be separated from various challenges (MacCharty, 2022). The Ministry of Administrative and Bureaucratic Reform (2020) states that the government is trying to create a dynamic public service system to deal with critical issues. In addition, the Ministry of PAN-RB (2020b) also stated that the world is currently experiencing changes in the strategic environment that are fast, dynamic, complex, unpredictable and uncertain in the VUCA era (Volatility, Uncertainty, Complexity and Ambiguity). Meanwhile, Hammerschmid (2020) adds that public governance needs to keep pace with the continuously dynamic socio-economic environment and look for ways to increase the productivity and efficiency of the program implementation process. Therefore, the public service system needs to reorient the bureaucratic reform program so that it can adapt through the formation of a dynamic and agile government (Martoyo & Sihaloho, 2021; Neo, 2007; Wasistiono, 2019). In this regard, Aristovnik et al (2022) argues that there is a need for an evolution of a public governance model that follows trends in development as a whole. This is a public organization that is continuously dynamic because of the need to evolve and adapt to society, the economic environment, politics, and global challenges such as climate change, migration, to digitalization.

In this regard, Law Number 23 of 2014 concerning Regional Government has mandated that Regional Governments are obliged to provide basic services and non-basic services. Local Government has an important role in providing quality public services for the community. This is regulated in Government Regulation Number 2 of 2018 concerning the Implementation of Minimum Service Standards (SPM), which mandates that basic services are rights for citizens and must be fulfilled at a minimum. Thus, the provision of public services by the government on the one hand must be of high quality and on the other hand it is necessary to collaborate with various relevant development actors (Buhalis et al., 2023; Fitriyani, 2021; Rupita et al., 2021; Sorensen, nd). This collaboration can be carried out with various parties, including academics, non-governmental organizations, non-governmental organizations, and the community itself. In practice, there are six (6) SPM fields, namely: (a) education, (b) health, (c) public works and spatial planning, (d) public housing, (e) social, and (f) peace, order, and community protection.

Meanwhile, Government Regulation Number 2 of 2018 concerning the Implementation of Minimum Service Standards (SPM) also mandates a digital-based reporting mechanism known as e-Monev SPM. The e-monev has been implemented since 2019 through the website spm.bangda.kemendagri.go.id.
This change in the reporting system encourages local governments to periodically report on the achievements of implementing MSS in the regions through a digital-based system. The transformation of digital-based reporting systems results in simplification and changes in administrative relationships that lead to online services without intermediaries (Dunleavy, 2006; Mislawaty et al., 2022). Mislawaty et al (2022) added that innovative governance by utilizing technological developments is important to be carried out continuously in administrative reforms in government institutions. Digital-based reporting systems support governance efficiency, fast data analysis and presentation, easy control of program implementation (Maulina, 2018; Wang et al., 2023), transparent and effective (Huda & Yunas, 2016).

Digital transformation is believed to be the right strategy to improve service, involve various stakeholders, streamline the organization, and create new, more efficient business processes (Curtis, 2019). This digital-based governance model is also considered capable of increasing productivity and making various predictions of a change (Aristovnik et al., 2022). Even though transformation has been proven to create efficiency and rationality, there is an aspect of bureaucratic neutrality caused by not yet optimal automation in the digital era bureaucratic system (Muhammaditya et al., 2022). The way that can be done to encourage the acceleration of digital transformation is through the existence of rules that strictly and coercively encourage bureaucrats to achieve certain standards in digital-based public service management patterns. In the digital era bureaucracy, Max Weber's metaphor of the iron cage positions local government as a party in an iron cage and tends to create homogeneity (Powell & Dimaggio, 1983).

Based on the description above, this study aims to analyze institutional isomorphism through McDonaldization in the digital-based minimum service standard reporting system (e-monev SPM). In contrast to previous studies regarding the transformation of digital-based systems which focused on the elaboration of the transformations carried out. This article
emphasizes the changes in business processes that occur which indicate the occurrence of the McDonaldization pattern as a form of rational and modern thinking. In this case, Ritzer (2013) divides the McDonaldization pattern into 4 (four) dimensions, namely the dimensions of efficiency, calculability, predictability, and control. In addition, the McDonaldization that occurs is a form of institutional homogenization that occurs in a coercive, mimetic, and normative manner (Powell & Dimaggio, 1983). This article will also analyze the existence of irrationalization in the rationalization process that occurs as a form of negation of the McDonaldization pattern.

RESEARCH METHODS

This article uses a qualitative-descriptive approach supported by quantitative data (Creswell, 2013). This approach is in line with the purpose of writing this article, which is to analyze the occurrence of McDonaldization in the process of digital transformation of the SPM reporting system through the website spm.bangda.kemendagri.go.id. This article is a multimethod research. Multi-method research is basically research that uses qualitative methods and quantitative methods (Goertz, 2016). The data in this study were obtained from 1) in-depth interviews with the Ministry of National Development Planning/Bappenas and the Ministry of Home Affairs; 2) review of the literature obtained through relevant similar studies; 3) secondary data obtained from the Ministry of National Development Planning/Bappenas; 4) study of documents obtained from the Ministry of National Development Planning/Bappenas and the Ministry of Home Affairs; and 5) digital data obtained from organizational websites, online news, and YouTube.

In data processing, data is inventoried and processed through a coding process (Neuman, 2014) using the Nvivo software. Coding data from various sources is then abstracted into key concepts that become research findings. Meanwhile in terms of data validation, the validation strategy refers to Creswell (2013) which is carried out by 1) triangulation, namely verifying data through various data collection methods; 2) member checking, namely submitting research results back to obtain data validation; and 3) data detailing which is done by searching for as deep information as possible through various methods until the data is saturated. The delimitation of this research is to focus on transforming digital-based MSS reporting mechanisms to outcomes and short-term impacts.

RESULT AND DISCUSSION

The system designed by the Ministry of Home Affairs in 2021 regarding the reporting mechanism is a mandate from the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 59 of 2021 concerning Implementation of Minimum Service Standards (SPM) which describes the stages of SPM reporting including digital-based reporting mechanisms through the spm.bangda.kemendagri website .go.id. The transformation of the local government achievement reporting system in implementing SPM indicates the occurrence of McDonaldization in governance (Ritzer 2013).

Efficiency

Efficiency can be interpreted as an effort to choose the optimal means for the final goal that has been set. Meanwhile, Dale (2004) also shows that efficiency relates to efforts to achieve optimal results by considering the resources spent. Efficiency focuses on minimizing
the time required to complete tasks and complete the entire production and distribution process (Ritzer, 2013).

Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 100 of 2018 Concerning the Application of SPM, mandates that reports on the implementation of SPM are contained in reports on the administration of Regional Government and submitted no later than 3 (three) months after the end of the fiscal year. Previously, reports on the implementation of provincial-level MSS and recapitulation of district/city regional MSS implementation were submitted by the Governor to the Minister of Home Affairs through the Director General of Regional Development Development and technical ministers who held Mandatory Government Affairs relating to Basic Services. Reports on the implementation of MSS at the Regency/City level are submitted by the Regent/Mayor to the governor with a copy to the Minister through the Director General of Regional Development Development.

To summarize the reporting process, in 2019 the Director General of Regional Development Development at the Ministry of Home Affairs initiated the development of a digital-based SPM reporting system through spm.bangda.kemendagri.go.id. Efforts to optimize the use of the spm.bangda.kemendagri.go.id application, a reporting system through a website-based application are one of the aspects that are updated in the revision of Minister of Home Affairs Regulation Number 100 of 2018 to Minister of Home Affairs Regulation Number 59 of 2021.

<table>
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<th>Aspect</th>
<th>Permendagri 100/2018</th>
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<td>Reporting</td>
<td>Regions are required to report the implementation of SPM to MDN Cq. Directorate General of Bina Bangda no later than 3 months after the end of the fiscal year.</td>
<td>Regions are required to report the implementation of SPM to MDN Cq. Directorate General of Bina Bangda no later than 3 months after the end of the fiscal year. Regions are required to report the implementation of SPM to the Minister of Home Affairs through the Application every quarter.</td>
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The table above shows that in the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 59 of 2021 concerning Implementation of Minimum Service Standards (SPM), in addition to containing reports on the implementation of SPM in the Regional Government Administration Report, Governors and Regents/Mayors are also required to report the results of SPM implementation to the Minister of Home Affairs through the spm.bangda.kemendagri.go.id application periodically every 3 (three) months.

In addition, the development of the e-SPM application has made Local Governments no longer limited by time and place to submit reports on the results of SPM implementation. Local Governments can simultaneously access e-SPM anywhere and anytime as long as there is access to the internet network. The time needed to submit a report is also shorter than having to submit a written report which must go through the editing and printing process.

To submit reports on the results of the implementation of MSS at the Regency/City level, the Regency/City Regional Apparatus shall determine the person in charge of processing the MSS achievement data in each Regional Apparatus and then submit the MSS achievement data for each sector periodically to the Regency/City Governance Section. The District/City Governance Section coordinates SPM achievements by sector every quarter by inputting them into the e-SPM. In order to submit reports on the results of the implementation of Provincial-level MSS, Provincial Regional Apparatuses determine the processing of MSS achievement. 

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data in each Provincial Regional Apparatus and periodically submit achievement data to the Provincial Administration Bureau. The Provincial Governance Bureau coordinates SPM achievement by sector every quarter by inputting it into the MSS reporting application.

In practice, the submission of reports in e-SPM is often carried out directly by Regional Apparatuses, not collected collectively to Government Bureaus/Government Sections. It is sufficient for the Government Bureau/Government Section to coordinate the Regional Apparatuses to submit reports in a timely manner. Even though it is not in line with the flow mandated by the Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 59 of 2021 Concerning the Application of Minimum Service Standards (SPM), through this mechanism the reporting process becomes more concise.

Calculability

McDonaldization’s computation developed the idea that quantity equals quality. Governance in this organization is judged by how quickly it is not the quality of the work they do (Ritzer, 2013). Public service institutions that are McDonaldized emphasize something that can be calculated, counted and spelled out and emphasize quantity as a substitute for quality. The emphasis on quantity is related to both the process and the end result.

This drives process speed and focuses on the amount of production produced and served. The application of these dimensions is ultimately expected to have an impact on efficiency, because something that is designed to be calculated will support the principle of efficiency. Apart from that, information is also an opportunity to improve business processes which contain information about government performance (Mislawaty et al., 2022).

In accordance with the mandate (Ministry of National Development Planning/Bappenas, 2021; Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 59 of 2021 Concerning the Application of Minimum Service Standards (SPM), nd), reports on the implementation of SPM are used to see progress in the implementation of SPM in Provinces and Regencies/Cities. Not only that, the SPM implementation report is also used for the formulation of national policies by the Central Government.

Reporting through e-SPM which is carried out periodically every quarter can be a monitoring and evaluation instrument for the Government at the central level to observe developments in the implementation of SPM in the regions both to identify results and obstacles to implementing SPM at stages, sectoral, as well as budget availability. The identification results will be submitted by the Joint Secretariat for the Implementation of MSS at the central level every quarter through quarterly evaluation forums so that the data submitted can be used by Ministries/Institutions at the central level to determine interventions in order to improve the achievements of MSS implementation. Apart from that, this data can also be used by Provincial Governments to see progress in implementing Regency/Municipal MSS in their areas and then formulate interventions to improve efforts to implement MSS.

In line with the establishment of an efficient business process efficiency, SPM e-monev is also a trigger for data interoperability. Not only the Ministry of Home Affairs, the technical Ministries/Institutions that support the SPM also initiate the development of applications to compile reports on the results of the implementation of the SPM in the fields that are their duties and functions. These applications include:

a. SICALMERS is an application developed by the Ministry of Public Works and Public Housing to compile reports on the results of the implementation of SPM in the field of Public Works and Public Housing.

b. Satudata.kemkes.go.id is an application developed by the Ministry of Health to compile reports on the results of implementing MSS in the health sector.
c. e-Kinerjaku is an application developed by the Ministry of Social Affairs to compile reports on the results of implementing SPM in the social sector

d. spm.dikdasmen.kemdikbud.go.id is an application developed by the Ministry of Education, Culture, Research and Technology to compile reports on the results of implementing MSS in the field of Education

The existence of these applications is an obstacle for the Regional Government because they have to submit reports on several applications. Based on the Report on the Results of Regional Government Planning and Strengthening Strategic Coordination Activities in the Implementation of SPM in the Regions in 2021 (Ministry of National Development Planning/Bappenas, 2021), one of the challenges in efforts to implement MSS in the regions is the non-integrated reporting system spm.bangda.kemendagri.go.id with a system managed by the technical ministries/institutions supporting the SPM so that the local government has to input data many times. This condition can have a negative impact, such as; (i) duplication of data in each application whose correctness cannot be guaranteed; and (ii) wasted use of budget and increased operational needs.

To avoid this, it is necessary to carry out system integration efforts, one of which is through data interoperability. Interoperability is the ability of two or more systems or components to share data/information. Interoperability efforts can have a positive impact, among others; (i) reduce data overlap between systems; (ii) facilitating inter-agency coordination; (iii) reducing time and costs for sharing data/information between electronic systems; and (iv) reducing the burden on regional governments to submit reports repeatedly.

Predictability

Predictions on McDonaldization are closely related to standardization. This provides certainty in various matters involving many aspects, starting for employees, organizations and consumers. This can be seen from services that are standardized, uniform, and repeated regularly so as to produce a consistent, identical experience for users (Ritzer, 2013). This also applies to workers in the organization. Their tasks are highly repetitive, highly routine, and predictable. In this case, predictability relates to efforts to standardize the content and delivery time of reports.

Through the e-SPM application, the material reported by the local government is standardized with one another. Regions are required to submit (i) results; (ii) constraints; and (iii) budget availability in implementing SPM. This provides positive benefits for the SPM Joint Secretariat at the central level in processing SPM implementation reports. Based on information from the Directorate General for Regional Development at the Ministry of Home Affairs, the amount of data that can be processed and analyzed by the Joint Secretariat has increased after the implementation of regulations requiring regions to submit reports via e-SPM periodically every quarter.

Not only report content, through the e-SPM application, the time for submitting reports by the Regional Government has also become standardized. Regional governments are required to submit reports no later than two weeks before the quarter ends. Local governments are required to submit reports according to a predetermined deadline as a routine part of this regulation. Based on information from the Directorate General of Regional Development Development of the Ministry of Home Affairs, through e-SPM, local governments report the results of SPM implementation more often.

Control

Control is concerned with replacing humans with non-human technologies through finding ways to increase control over production processes, workers, and users. Controls in McDonaldization are used by management to ensure that workers work and act the same from
time to time (Ritzer, 2013). In this case, control relates to supervision of the submission of SPM implementation reports by local governments to the central government. This is easy to do because the current digital-based reporting system allows the central government to monitor local governments in filling out MSS implementation achievements through the e-SPM system.

The e-SPM application is a tool for the central government to ensure that local governments have implemented SPM. The Directorate General of Regional Development Development of the Ministry of Home Affairs will hold a quarterly evaluation forum attended by Government Bureaus and Government Sections of all provinces and districts/cities as well as technical Ministries/Institutions in charge of SPM. At the forum, the Directorate General of Regional Development Development of the Ministry of Home Affairs will submit a summary of the achievements of the implementation of the SPM and regions that have not submitted reports so that the regions will try to submit reports before the reporting deadline so they are not "reprimanded" during the evaluation forum. At the forum, the Directorate General of Regional Development Development of the Ministry of Home Affairs will submit a summary of the achievements of the implementation of the SPM and regions that have not submitted reports based on data received via e-SPM. Through e-SPM, local governments will receive color notifications based on the progress of reporting that has been carried out:

- Green: the regions have made progress in submitting reports of 81-100%.
- Yellow: the region has made 51-80% of the progress of submitting reports
- Red: the area has achieved 0-50% progress in submitting the report
- Black: the region has not submitted a report

Therefore, the regions will try to submit reports before the reporting deadline to get green notifications and/or to avoid "reprimands" during the evaluation forum.

**Institutional Homogenization**

Institutional homogenization in this case is a factor that drives the McDonaldization of digital-based SPM reporting systems (e-SPM). The process of institutional homogenization occurs through 3 (three) mechanisms, namely coercive isomorphism, mimetic isomorphism, and normative isomorphism.

Coercive isomorphism itself is a homogenization due to political influence and legitimacy. In some circumstances, organizational change is a direct response to government mandates (Powell & Dimaggio, 1983). Referring to the previous description, digital transformation and the business process for reporting SPM are directives from the Ministry of Home Affairs to Regional Governments as the implementation of the mandate for Domestic Regulation Number 59 of 2021. The mandate states that the implementation of SPM in Reports on the Implementation of Regional Government, Governors and Regents/Guardians Cities are also required to report the results of SPM implementation to the Minister of Home Affairs via the spm.bangda.kemendagri.go.id application periodically every 3 (three) months. It aims to streamline business processes in the regions so that achievement data can be reported in real time anywhere and anytime.

Mimetic isomorphism originates from the uncertainty that encourages system changes that are imitation or imitation. Adoption of the system also increases legitimacy to indicate efforts to improve performance conditions (Powell & Dimaggio, 1983). The emergence of changes in the digital-based reporting system (e-SPM) cannot be separated from the organization's efforts to improve performance, especially in terms of reporting. Previously, the Ministry of Home Affairs experienced problems with the inefficiency of achievement reports from local governments submitted in the form of documents. This is due to the lengthy process of preparing reports with various levels in the regions and even the need for time to conduct a review per document when the report has been received by the Ministry of Home Affairs. In
this case, technological developments and utilization of reporting systems in organizational governance are adopted by creating an integrated and faster digital-based reporting system.

Normative isomorphism stemming from professionalization refers to legitimacy in the cognitive business of an organization. An important mechanism driving normative isomorphism is the screening of personnel. A system that continues to be dynamic requires quality human resources who are qualified and able to carry out self-actualization according to changes in the work environment. The digital-based SPM reporting mandate encourages local governments to carry out professionalization by strengthening the capacity of human resources who are able to keep up with technological developments including providing supporting infrastructure in optimizing meeting these needs. In addition, professionalization is also carried out by forming an organizational network through collaboration with various parties in optimizing the implementation of changes to the system. Of course this also shows that there are steps to optimize the budget that can support the professionalization effort.

Irrationality in Rationality

This dimension is a dimension that describes the negative side of the implementation of McDonaldization. That there are actions that are actually irrational rather than the emphasis on the rational sides that are applied. McDonaldization in the end is often considered to actually give birth to irrationality in various forms, including inefficiency, unpredictability, inability to be calculated and loss of control. The characteristics of McDonaldization also infiltrate the user experience as indicated by the inclusion of the user's workforce into the production process (Ritzer, 2013). In a more distant context, forms of irrationality in public services actually lead to the denial of human principles (Maulina, 2018). In addition, Aristovnik et al., 2022) explains that the weakness of the digital-based governance model is regarding the availability of qualified infrastructure and human resources. Muhammaditya et al., 2022) added that at the micro level, various differences in characteristics lead to low bureaucrat competence. This will have an impact on achieving digital-based efficiency without achieving the ability to analyze big data in real time in making decisions.

According to the 2021 Report on the Results of Regional Government Planning and Strengthening Strategic Coordination Activities in the Implementation of SPM in the Regions in 2021 (Ministry of National Development Planning/Bappenas, 2022), this system has been in effect since 2020 but the level of occupancy is still minimal. The majority of local governments still submit reports in writing and send them in the form of softcopy via email and/or in the form of hardcopy submitted to the Ministry of Home Affairs. This happens because there are still many areas that do not understand the use of the system.

According to the Report on the Results of Planning and Strengthening Local Government Strategic Coordination Activities in the Implementation of SPM in the Regions in 2021 (Ministry of National Development Planning/Bappenas, 2022), 32% of respondents to the questionnaire came from Bappeda, Government Bureaus, Government Sections who came from Provinces and Districts/Cities (n = 698) find it difficult to use e-SPM. The obstacles found include; (i) Do not understand how to input data; (ii) Limited supporting facilities and infrastructure in the regions; (iii) Limited quantity of human resources for periodic input; (iv) The e-SPM reporting period is too short; (v) frequent system disturbances in uploading data; (vi) The system has not yet accommodated the specialties of DKI as a province-level autonomous region (for e-SPM applications); (vii) Data security needs to be considered because there is no double verification; and (viii) there are too many reports to submit, not only for e-SPM but also for other applications. This shows that irrationality is still found in the use of e-SPM, including:

1. Submission of quarterly reports is an obstacle for Regional Governments, especially in submitting reports in quarter 1. Based on the mandate from Permendagri 59/2021
concerning SPM, there are 4 stages of implementing SPM, namely data collection, calculation of needs, planning, and implementation. In quarter 1, the local government has not been able to submit a report on the implementation of the SPM because to reach the implementation stage, the local government takes a long time from data collection to planning.

2. Submission of reports through e-SPM requires human resources who have the capacity to input data. HR that is not standardized in each region results in an imbalance in the quality of reporting between provinces and districts/cities.

3. Not all Provinces and Regencies/Cities have adequate infrastructure including computer equipment and internet networks to access e-SPM. This is an obstacle for local governments to submit reports through e-SPM on a regular basis.

4. The system developed by the Directorate General of Regional Development at the Ministry of Home Affairs is not yet optimal because it has not been able to accommodate the specialties of DKI Jakarta. In addition, the absence of double verification in accessing reporting applications needs to be a consideration of data security.

In this case, the transformation of this digital-based reporting system actually does not identify specifically based on the ability of local governments with various characteristics for their ability to report on the e-monev system once every 3 (three) months. This is not only the impact of the availability of infrastructure and human resources, but also the stages of SPM implementation which have different challenges in each matter that must be fulfilled and can be reported in real time at least once every 3 (three) months. Anggraini & Rahayuningsih, 2021) added that digital-based governance problems also arise because they are constrained by the quality of human resources and the creation of a digital culture.

Nonetheless, the Central Government has also made various efforts to resolve these problems, including through regular and comprehensive assistance programs to local governments, assistance with filling problems, system improvements so that they are easier to use. In line with this, (Wargadinata et al., 2022) added that to improve organizational performance various trainings, staff placements, and rotation of quality resources are needed.

CONCLUSION

The transformation of the reporting system for the application of digital-based Minimum Service Standards is a mandate from the Minister of Home Affairs Regulation Number 59 of 2021. This regulation mandates that reporting on the achievements of the implementation of MSS in the regions is carried out digitally in the e-monev system. This system can be accessed via the spm.bangda.kemendagri.go.id website. The transformation of the reporting system has encouraged the central government to build a digital-based reporting system that is integrative and supports efficiency in the governance system. In practice, the transformation of the governance system illustrates the occurrence of McDonaldization (Ritzer, 2013) which encourages rationality.

The occurrence of McDonaldization is described through 4 (four) aspects, namely: 1) Efficiency as indicated by changes in reporting mechanism and speed; 2) Calculability shown by the ability to be used periodically for interested parties; 3) Predictability as indicated by the standardization of content and time for submitting reports, and 4) Control shown that e-monev is a digital-based tool to ensure regional compliance in reporting. The Mcdonaldization of the digital-based MSS reporting system (e-SPM) also shows an effort to homogenize governance (Powell & Dimaggio, 1983) which can be seen from 1) coercive isomorphism related to the
implementation of the mandate regarding changes to the reporting system; 2) mimetic isomorphism shown through the adoption of technology in the reporting system; and 3) normative isomorphism which can be seen from the professionalization of the organization related to increasing the capacity of human resources, facilities and infrastructure, cooperation, and budget.

Meanwhile, there is also a theoretical view that shows the negative side of McDonaldization. Things that are considered rational in supporting good standard governance are also overshadowed by irrational things. These irrational things are problems that arise from local governments from the existence of a digital-based reporting system which also creates new problems such as the availability of infrastructure and the quality of human resources.

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