IMPLEMENTATION OF STANDARD OPERATIONAL PROCEDURES (SOP) FOR ADMINISTRATIVE SERVICES (KTP AND KK) AND PERFORMANCE ACCOUNTABILITY IN BARON - NGANJUK DISTRICT

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ABSTRACT
This research aims to describe and analyze the application of standard operating procedures (SOP) in population administration services in Baron District to find out and analyze transparency and accountability. In implementing standard operating procedures (SOP) for population administration services in Baron District. The type of research used is descriptive qualitative, taking primary data sources from interviews and secondary data sources from archives and documents. The research focus in this final assignment concerns the implementation of standard operating procedures (SOP) for population administration services, namely transparency and accountability in the Baron sub-district. The results of this research can be concluded that standard operating procedures (SOP) for population administration services are neatly and clearly stated, but there are still people who do not understand the procedures due to lack of socialization. in the process of completing population administration on time according to what is stated in the standard operating procedures (SOP) and to facilitate work monitoring, an additional form has been added.

Keywords: SOP, Transparency, Accountability

INTRODUCTION
Standard Operating Procedures (SOP) can ensure that government administration can run according to established procedures, so that Good Governance is achieved, namely by implementing the principles of transparency and accountability. SOP is a written standard in the form of standardized steps that must be passed to complete a certain process. With SOPs, various forms of irregularities can be avoided or even if irregularities occur within the government environment, the cause can be found and resolved in the right way. If all activities are in accordance with those stipulated in the SOP, then gradually the quality of public services will become more professional, faster and easier.

With the existence of government SOPs, the government is more transparent regarding service procedures, administrative requirements, detailed costs and completion times so that the service process does not become complicated and indicates corrupt practices. And as a guideline regarding the duties and authority that will be handed over to certain officers who will handle a particular service process. Or in other words, that all officers involved in the service process have clear job descriptions and responsibilities. In government, implementing SOPs is a necessity with the issuance of Minister of Government and State Apparatus Regulation Number 35 of 2012. SOPs are also useful for helping to create an effective, efficient and economical bureaucracy.

Performance assessments can be used as a measure of an organization's success over a certain period of time. This assessment can also be used as input for further improvement or enhancement of organizational performance. In government institutions in particular, performance appraisals are very useful for assessing the quantity, quality and efficiency of services, motivating implementing bureaucrats, making budget adjustments, encouraging the government to pay more attention to the needs of the people served and guiding improvements in public services even in Baron District Standard Operating Procedures Population Administration has been implemented and carried out but the implementation of the SOP is not yet fully effective, such as in the KTP, KK, recommendation letters for resident transfers and so on, even though a completion time has been set but there are still delays in completion. This occurred as a sign of the fact that there were still people who did not complete the documents that had been determined, so that due to the incompleteness of these files, employees were unable to process them directly. Apart from that, other obstacles also occur during power outages, the internet network is cut off while processing KTPs and KKs uses the internet, so work becomes hampered. Based on the above background, the researcher is interested in conducting research on: "IMPLEMENTATION OF STANDARD OPERATIONAL PROCEDURES (SOP) FOR ADMINISTRATIVE SERVICES (KTP AND KK)
AND PERFORMANCE ACCOUNTABILITY IN BARON - NGANJUK DISTRICT"

DEFINITION OF SOP

Operating Procedure (SOP) is a written manual. According to Tambunan (2013), SOP is a guideline that contains operational procedures within an organization which are used to ensure that all decisions and actions as well as the use of process facilities carried out by people within the organization run effectively, consistently and to standards. Meanwhile, according to Adrinal Tanjung and Bambang Subagjo (2012: 18), there are also several general understandings of SOP, namely:

a. Simple written instructions, to complete routine tasks in the most effective manner in order to meet operational requirements;

b. A documented set of written instructions of routine and repetitive activities performed by an organization; And

c. Written determination of what must be done, when, where and by whom. Overall, the SOP unit will describe in detail how Ministries/Agencies and Regional Governments operate/work. (Tanjung, Adrian and Bambang Subagjo, 2012: 17).

From the explanation above, it can be concluded that SOP is a written instruction that contains an explanation of the implementation of a specific series of actions, actions or operations that must be carried out or executed in a standard (same) way in order to always obtain the same results from the same circumstances to achieve the target. performance according to the rules.

In principle, SOPs are more oriented towards assessing internal institutional performance, especially in terms of work processes in the organizational environment, including clarity of responsible work units. Standard operating procedures are different from program control which is more oriented towards assessing the implementation and achieving the outcomes of a program. However, the two are interrelated because standard operating procedures are a reference for sub-districts in carrying out their duties and obligations, including in program implementation.

Sub-district performance evaluation has its own specificities that differentiate it from performance evaluation in profit-oriented organizations which are service-oriented and based on profit. In sub-district work units, external performance assessment standards are based on indicators of responsiveness, responsibility and accountability. Meanwhile, internal performance assessment standards are based on SOPs and control of sub-district work programs. These two types of standards are aimed at assessing the extent to which accountability in the performance of government agencies can be achieved. This means that external standards and internal standards will ultimately lead to an assessment of the achievement of the desired inputs, outputs, results and impacts of a program in the sub-district.

According to Tathagati (2013), the benefits of SOPs in work unit activities include: (1) minimizing errors in carrying out work, (2) making it easier and saving time and energy in employee training programs, (3) as a means of communication for work implementation, (4) as a reference in assessing service processes and services. The stages in preparing an SOP are:

1. System analysis and work procedures are activities that identify the main functions and steps required to carry out a job.

2. Task analysis is a management process in a job, because task analysis is needed in organizational planning, while work procedures are formulated as a series of related work steps and are usually carried out by more than one person.

3. Analysis of work procedures which will produce a flow chart of organizational activities and determine critical matters that will influence the success of the organization. These critical activities need to be documented in the form of procedures, ensuring that functions and activities are controlled by standardized work procedures. Work procedures provide more effective and efficient supervision of activities to obtain optimal results.

Understanding of Service

According to Sadu Waisistiono (2003:51) in his book Kapita Selekta Regional Government Management, states that what is meant by general/public services is, "Providing services either by the government, private parties on behalf of the government or private parties to the community, with or without payment to meet the needs and/or interests of the community. The definition of public service according to Moenir (2002:16) in his book Public Service Management in Indonesia explains that public/public service is an activity carried out by a person or group of people based on material factors through certain systems, procedures and methods in order to fulfill the interests of other people, according to his rights. Based on the opinions above, public service can be concluded as a series of activities carried out to help
the community in the form of administration and services carried out in practice and dedication to the community who have an interest in the organization.

Understanding Resident Identity Cards (KTP) and Family Cards (KK)

According to Law Number 24 of 2013, Population Administration is a series of structuring and controlling activities in the publication of documents and Population Data through Population Registration, Civil Registration, management of Population Administration information and utilization of the results for public services and development of other sectors.

A Resident Identity Card (KTP) is the official identity of a resident as proof of self issued by the implementing agency which is valid throughout the region. This card must be owned by Indonesian citizens (WNI) and foreign citizens (WNA). Family Card is a Family Identity Card which contains data about the composition and number of family members. A Family Card is mandatory for every family. This card contains complete data about the identity of the Head of the Family and his family members.

From the description above, it can be concluded that population administration is a series of activities for structuring and controlling population data in providing fulfillment of population administration rights in public services.

With the existence of SOPs, the processing processes carried out internally in service units can run according to clear references, so that they can run consistently, in order to provide excellent service, then an agency prepares a number of SOPs to ensure that an agency, especially in government, can serve its people properly. Good. Apart from that, in population administration services which include processing family cards (KK), identity cards (KTP) and birth certificates or providers and other service users can know and understand other provisions regarding population administration and are able to explain to the public about procedures and these requirements.

Understanding Accountability

According to Adisasmita in Abd. Rohman (2019) states that the definition of accountability is an instrument of responsibility for the concept of success and failure of the main tasks and functions of the organization. Public service accountability means that the implementation of public services must be accountable, both to the public and to superiors/leaders of government agency service units, both regarding service processes, service costs and service products (Dwiyanto, 2002).

Based on Menpan Decree No.25/KEP/M.PAN/2/2004 concerning General Guidelines for Preparing Public Satisfaction Indexes for Government Agency Service Units, there are 14 criteria indicators for measuring organizational performance as follows:

1. Service procedures, namely the ease of the stages of service provided to the public in terms of the simplicity of the service flow.
2. Service requirements, namely the technical and administrative requirements needed to obtain services according to the type of service.
3. Clarity of service personnel, namely the existence and certainty of officers providing services (name, position and authority and responsibility).
4. Discipline of service officers, namely the sincerity of officers in providing services, especially regarding the consistency of working hours in accordance with applicable regulations.
5. Responsibility of service officers, namely the clarity of authority and responsibility of officers in administering and completing services.
6. Ability of service officers, namely the level of expertise and skills possessed by officers in providing/completing services to the community.
7. Speed of service, namely the target time for service to be completed within the time determined by the service provider unit.
8. Fairness in receiving services, namely the implementation of services without differentiating between the groups/status of the people served.
9. Politeness and friendliness of officers, namely the attitude and behavior of officers in
providing services to the public in a polite and friendly manner and respecting each other.

10. Reasonableness of service costs, namely the community’s affordability of the costs determined by the service unit.

11. Certainty of service costs, namely the conformity between the fees paid and the fees that have been determined.

12. Certainty of service schedule, namely the implementation of service times in accordance with predetermined provisions.

13. Environmental comfort, namely the condition of service facilities and infrastructure that are clean, neat and orderly so that they can provide a sense of comfort to service recipients.

14. Service security, namely ensuring the level of security in the environment of the service provider unit or the facilities used so that people feel calm about getting services against the risks resulting from the implementation of services.

Based on the description above, measuring the performance of public organizations can be done internally or externally. Internal assessment is to find out whether the process of achieving goals is in accordance with plan when viewed from the process and time, while external assessment is carried out by measuring community satisfaction with the organization’s services.

RESULTS AND DISCUSSION
Profile of Baron District
Baron District is a sub-district in Nganjuk Regency which is located in the eastern part. The regional boundaries are, to the north it borders Lengkong District, to the south it borders Ngronggot District, to the east it borders Kertosono & Patianrowo District, and to the west it borders Tanjung Anom District. Baron District - Nganjuk Regency has Postal Code 64394.

m Baron District Service car
a. friendly in administration
b. trust in providing services to the community
c. provide fast, accurate and courteous service
d. fair in providing services to the community e. must increase cooperation

Pestler KTP and KK services
Give

Here is the flow of KTP and KK services in Baron – Nganjuk District:

Ssource: Baron District - Nganjuk

Peexplanation of the flow of KTP and KK services in Baron – Nganjuk District
a. Application for a new electronic KTP
1) Fill out form FX-01 and sign it by the applicant.
2) Fautocopy of the original family card of the head of the family

b. Application for replacement of electronic KTP
1) Original KTP
2) Fill out the FX-01 form and sign it by the applicant.
3) Fautocopy of the original family card of the head of the family
4) Sloss certificate from the police if the original KTP is not included/lost KTP.

c. The application for a new KK is not a split KK
1) Pedeliver from RT/RW.
2) Fphotocopy of electronic KTP
3) Fill out formula F.1-01 completely and sign it by the Head of the RT, Head of the RW, Head of the Family and know the Head of the Village
4) Photocopy of marriage certificate/divorce certificate, birth certificate/birth certificate, diploma.
5) Photocopy and original of the transfer certificate for those from outside the village/district/regency/city/province.
6) Application for KK rupture
a) Pedeliver from RT/RW.
 b) Fphotocopy of electronic KTP
 c) Original KK with stamp and signature from the local village head.
e) Photocopy and original of certificate of transfer of location for those from outside the village/district/regency/city/province.

7) Perm request for change / replacement of KK
a) Introduction from RT/RW.
b) Original family card with stamp and signature from the local village head.
c) Fill out formula F.1-01 completely and be signed by the RT head, RW head, head of family and the local village head.
e) Certificate of domicile and photocopy of electronic KTP for residents who have never moved but have not entered the KK.

Photocopy and original of the transfer certificate.

Timeliness of service, in the service process at the Baron District Office, service officers have set a time standard for processing KTPs of 15 minutes and for Family Cards of 7 days. Based on Minister of Pan and RB Regulation No.35 of 2006 concerning guidelines for preparing Standard Operating Procedures (SOP) regarding efficiency and effectiveness, namely standardized procedures must be the most efficient and effective procedures in the process of carrying out tasks. In this case, Baron District has not been effective in carrying out its duties regarding timely completion. Baron District is still experiencing obstacles due to several obstacles such as incomplete files and technical problems so that Baron District officials cannot complete their tasks on time. If you look at the results of research conducted by the author in Baron District, it is clear from the SOPs and requirements for Population Administration services at the Baron District Population and Civil Registry Service which are informed via notice boards or service officers providing directions to the public. Based on the description above, the interview conducted by the author with the informant with the initials TN explains that:

According to Novi in Sriyayanti (2019: 51) that transparency leads to clarity of mechanisms/procedures, programs and activities, and also opens up opportunities for the public to submit responses, suggestions and criticism. With the SOP, the public service flow mechanism can be known directly to the public, open to the public in submitting complaints and feedback about service treatment through the IKM (Community Satisfaction Index). The following are the KTP and KK administration services provided in Baron District:

1) Procedures and service requirements
The provision of Population Administration services is open with clear Population Administration procedures and requirements that are easy and accessible to all parties who need them and are provided adequately and easily understood. In this case, it is clear from the SOPs and requirements for Population Administration services at the Baron District Population and Civil Registry Service which are informed via notice boards or service officers providing directions to the public. Based on the description above, the interview conducted by the author with the informant with the initials TN explains that:

“S"The OP that we are informed about are the requirements and procedures either through the sub-district office officials, it is informed in the form of posters in the room regarding information about the requirements and procedures for creating a Population Administration, but there are still some people

DISCUSSION
Implementation of SOP for KTP and KK services in Baron District
SOP plays an important role in the administrative service process so that services carried out by the government can run regularly so that there is uniformity in one job. The services provided to the public are not complicated, timely in completion, clear costs and requirements, and a friendly attitude by employees in the agency. The principles of good governance emphasize transparency and accountability, with the following explanation:

a. Transparency

According to Novi in Sriyayanti (2019: 51) that transparency leads to clarity of mechanisms/procedures, programs and activities, and also opens up opportunities for the public to submit responses, suggestions and criticism. With the SOP, the public service flow mechanism can be known directly to the public, open to the public in submitting complaints and feedback about service treatment through the IKM (Community Satisfaction Index). The following are the KTP and KK administration services provided in Baron District:

Service Information
Please fill in the information on services in Baron District:
who don’t understand so it will be explained by service officers” (Interview 30 June 2021).

According to the explanation above and the results of the observations made by the author, he considers that this procedure is quite good but there is no information out there, so that people who carry out population administration have to go back and forth to ask directly to the sub-district authorities regarding the procedures and requirements that must be completed in completing Population Administration, in this case there will be an opinion that the Standard Operating Procedures (SOP) for Population Administration services are complicated. Even though the SOP has been displayed neatly on the notice board, there are people who do not understand the meaning of the SOP, as stated by the informant with the initials YN:

“PrPopulation administration procedures and requirements (KTP, KK, etc.) need to be socialized, especially in areas far from this office, it would be a shame if you are confused about having to go here and there to process and what requirements must be completed” (Interview 2 July 2021)

Walaeven though the SOP has been communicated through officials giving directions or through poster displays, according to the explanation above, sub-districts need to socialize the SOP, especially the procedures and requirements, to their communities, so that the public understands the procedures and requirements that must be completed in completing the Population Administration they need.

2) Clarity of service costs

By opening up the issue of service costs, services will be more optimal because the local community can clearly know the details of the costs for each service product that are charged to the community, especially in Baron District, so that the community knows clearly about the amount that must be spent on each service product. The costs/tariffs for the Population Administration service process contained in the Standard Operating Procedures (SOP) in Baron District for providing services are as follows:

<table>
<thead>
<tr>
<th>No.</th>
<th>Kind of service</th>
<th>Qwise/Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Family Card (KK)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Issuance of new KK</td>
<td>Free</td>
</tr>
<tr>
<td></td>
<td>- Change of KK</td>
<td>Free</td>
</tr>
<tr>
<td></td>
<td>- Changes in KK</td>
<td>Free</td>
</tr>
<tr>
<td>2.</td>
<td>Resident Identity Card (KTP-el)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>- Issuance of e-KTP</td>
<td>Free</td>
</tr>
<tr>
<td>3.</td>
<td>Death Certificate</td>
<td>Free</td>
</tr>
<tr>
<td>4.</td>
<td>Birth certificate</td>
<td>Free</td>
</tr>
</tbody>
</table>

Source: Baron District

3) Clarity of time

In implementing the SOP for Population Administration services, clarity of time is related to the period for completing Population Administration, namely the time required for a settlement process is adjusted to service standards, so that it does not disappoint the public as service users. The settlement time for Population Administration in Baron District applies the Population Administration settlement process, the length of time required is adjusted to service standards, namely 1 (one) day of the settlement process (if there are no technical obstacles or the signing official is not present) and has been informed openly and clearly as stated in SOP poster at the Baron District Office.

Based on the results of observations made by the author on the administrative settlement process, namely implementing a 1 working day settlement process, it has been clearly informed on the office area poster, unless there are technical problems and everything has been openly informed.

4) Open opportunities for the public to submit responses, suggestions and criticism.

Input on the questionnaire given to the people of Baron District is a form of open application of Population Administration service SOPs in providing responses, suggestions and criticism. Community participation is needed to respond to existing procedures in Baron District by providing constructive criticism or suggestions so that the government can identify the weaknesses and shortcomings of Population Administration services.

Baron District is very open regarding service mechanisms and procedures, this is also reinforced by the theory put forward by
Bhatta in Novi (2018) regarding transparency as seen from the aspect of clarity of mechanisms, programs/activities, as well as openness of responses/criticism to the community. This theory also supports the existence of SOP and service standards, namely, the requirements, completeness of the files, how long it takes, how much it costs, which can be known through posters and from various officials who direct Population Administration services so that it is easier for the public to obtain information. However, there are still people who do not understand the procedures, requirements, costs and service times due to the lack of socialization carried out by Baron District.

Therefore, to support the implementation of SOPs for administrative services (KTP and KK) effectively and efficiently in Baron District, it is necessary to do, among other things:

a) Socialization to the public regarding KTP and KK administrative service procedures as well as other administrative arrangements, especially the completeness of files and requirements;

b) There is an official Baron District website regarding SOPs for Population Administration services in the form of issuing KK, e-KTP and others, so that they can be accessed by the wider community.

**Baron District Performance Accountability Through SOP Implementation**

The success of regional governments in carrying out their community mandate in the form of providing public services is largely determined by the success of all regional organizational units (SKPD) in providing public services in accordance with the scope of their respective duties; Meanwhile, the effectiveness of providing direct services to the community is largely determined by the closeness between the agency or organization providing the service and the community as the recipient of the service (Yousa, 2002). Therefore, sub-districts as regional government agencies that are close to the community are expected to contribute to the success of regional government in providing accountable public services.

Public service accountability means that the implementation of public services must be accountable, both to the public and to superiors/leaders of government agency service units, both regarding service processes, service costs and service products (Dwiyanto, 2002). Public service accountability is an obligation that must be carried out in its entirety by every government agency and service unit in accordance with its duties and functions, so that the sub-district government must be able to fully implement accountability in the delivery of public services, especially financial accountability, accountability for benefits or effectiveness, and accountability, procedural.

To realize public service accountability, the sub-district government must be supported by the adequate availability of several aspects such as adequate apparatus/employee resources both in quantity and quality, adequate facilities and infrastructure as well as supporting equipment and service facilities available, and high commitment from the officers. public service providers themselves. Apart from that, realizing public service accountability requires professionalism, work ethic and high morals from all public service administrators.

The pre-survey conducted shows that the various prerequisites needed to realize public service accountability are appropriate and appropriate, although sometimes there are still technical obstacles in Baron District.

These obstacles can certainly have an impact on services but do not have an impact on not realizing optimal public service accountability both in the aspects of financial accountability, accountability for benefits or effectiveness or procedural accountability. Public service accountability is a measure that shows the degree of conformity of public service delivery with external values or norms existing in society such as service transparency, principles of justice, guarantees of law enforcement, and service orientation developed towards the recipient community or service users. service (Dwiyanto, 2002).

The pre-survey shows that the measure of public service accountability value has been optimally realized in public services in Baron District, such as the service process and service completion quickly, on time, the service is quite transparent both in terms of costs and procedures, fair in the sense that there is no differentiation between services, individuals with other individuals as stated in the Baron District service motto which is posted in the Baron District service room. To measure the value of accountability, benefit or effectiveness, the type of public service provided by the Baron District government is a public service that is within the scope of the district government's authority. Policies taken or implemented by the Baron District government for the implementation of public services in accordance with this authority also always
take into account the needs and interests of the community. The results achieved are generally maximum according to what was planned.

Accountability in public services in Baron District is good, with a performance achievement of 85%. The percentage (%) of performance achievement was obtained from questionnaires filled out by people who had used administrative services (KTP and KK) which were used as a basis for assessing service performance in Baron District. The questionnaire created by Baron District included the indicators needed to assess the performance of administrative services, but at the end of the period it had not been captured in 1 (one) form which could later be used to monitor the performance of administrative services (KTP and KK) in Baron District. The following is an example of a questionnaire form that will be filled out by the people of Baron District.

Givekut is data resulting from processing of questionnaire results:
SME Data Processing Results
Average SMEs Per Element
Respondent Characteristics

<table>
<thead>
<tr>
<th>No.</th>
<th>Characteristics</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Jgender</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Man</td>
<td>0.00%</td>
</tr>
<tr>
<td></td>
<td>Female</td>
<td>100.00%</td>
</tr>
<tr>
<td>2</td>
<td>Age group</td>
<td></td>
</tr>
<tr>
<td></td>
<td>&lt; 20 years</td>
<td>28.57%</td>
</tr>
<tr>
<td></td>
<td>20 - 29 yrs</td>
<td>28.57%</td>
</tr>
<tr>
<td></td>
<td>30 - 39 yrs</td>
<td>28.57%</td>
</tr>
<tr>
<td></td>
<td>40 - 49 yrs</td>
<td>14.29%</td>
</tr>
<tr>
<td></td>
<td>&gt; 50 years old</td>
<td>0.00%</td>
</tr>
<tr>
<td>3</td>
<td>Education</td>
<td></td>
</tr>
<tr>
<td></td>
<td>SD down</td>
<td>14.29%</td>
</tr>
<tr>
<td></td>
<td>BCP</td>
<td>57.14%</td>
</tr>
<tr>
<td></td>
<td>BCA</td>
<td>28.57%</td>
</tr>
<tr>
<td></td>
<td>Diploma</td>
<td>0.00%</td>
</tr>
<tr>
<td></td>
<td>S-1</td>
<td>0.00%</td>
</tr>
<tr>
<td></td>
<td>S-2 and above</td>
<td>0.00%</td>
</tr>
<tr>
<td>4</td>
<td>Main work</td>
<td></td>
</tr>
<tr>
<td></td>
<td>PNS/TNI/Poli</td>
<td>0.00%</td>
</tr>
<tr>
<td></td>
<td>PPPrivate egawai</td>
<td>0.00%</td>
</tr>
<tr>
<td></td>
<td>Wirsel/learn/Student</td>
<td>42.86%</td>
</tr>
<tr>
<td></td>
<td>Other</td>
<td>28.57%</td>
</tr>
</tbody>
</table>

No.   Pservice        Service Element Value
1      Pservice requirements 3.29
2      Pservice procedures 3.43
3      KAccuracy and Speed 3.00
4      KFairness of Costs 3.71
5      Kproduct service suitability 3.00
6      Kability of service 3.43
7      POfficer behavior 3.57
8      Sfacilities and 3.43
9      PHandling of Complaints 3.57

**Weighted Average** 3.38

To facilitate interpretation of the performance achievements of administrative services (KK and KTP) in Baron District, an ordinal scale is used, namely:

- 80 – 100 : Good
- 60 – 79 : Fairly Good
- < 60 : Not good

To find out performance achievements based on SOPs, you can find out through measuring performance achievements which include determining indicators, realization targets and achieving targets for each activity. Details of these performance measurements can later be used to assess the success or failure of implementing activities and programs that have been determined in strategic planning. The following are examples of forms that can later be used for monitoring SOP-based performance measurements:

Performance monitoring can be carried out every month so that existing weaknesses can be identified so that these weaknesses can be quickly corrected.

**CONCLUSIONS AND SUGGESTIONS**

**Conclusion**

Baron District is a government institution with SOPs as a tool for assessing internal institutional performance and accountability based on financial reports adjusted to applicable financial guidelines, financial policies and SOPs. The following is the implementation of SOP and accountability in Baron District:

1. Transparency in population administration services (KK and KTP) is running quite well, this can be seen from the clarity of procedures, requirements, costs and service times which have been communicated openly. However, there are still people who do not understand the existing procedures due to a lack of socialization carried out by Baron District.
2. Performance accountability in implementing SOPs for population administration services (KTP and KK) is based on questionnaires filled out by people who have used the population administration services. Performance data recaps have not been made formally so it is difficult to monitor performance.

PeThe meaning of government accounting is accounting (government including accounting for non-profit institutions in general) which in the field of accounting, relates or relates to government institutions and also several institutions whose purpose is not to make a profit. Even though these
government institutions are large in size, they are also micro institutions. In accordance with the definition of government accounting above, Baron sub-district has fulfilled the provisions, namely that its services are not based on profit and provide services openly and have implemented SOPs well and implemented SOPs as a reference for action. With the existence of SOPs the government is more transparent regarding service procedures, administrative requirements, detailed costs and completion time so that it does not cause the service process to become complicated and indicate corrupt practices.

**Suggestion**

Based on the research that has been carried out, the author suggests the following:

1. **Perlu** Conduct clear socialization regarding population administration service procedures so that the public understands well the procedures for administering population administration. Apart from that, there is also a need for a Baron District website to help socialize population administration service procedures.

2. To support accountability for the performance of Baron District, especially population administration services, additional performance assessment data recaps are needed to help monitor SOP-based performance assessments.

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