Evaluation of the Implementation of Daily Cash Fees in Regions after the Implementation of Presidential Regulation of the Republic of Indonesia Number 53 of 2023 (A Case Study)

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Abstract:

The purpose of this study is to examine and assess how Daily Cash Fees have been implemented in the various regions following the promulgation of Presidential Decree Number 53 of 2023. A qualitative research design is employed in this study. The study was conducted in Indonesia's East Kalimantan Province's Mahakam Ulu Regency. The study was conducted in 2024 between September and November. Through important individuals, primary and secondary data were gathered. Purposively, the key individual is identified. In-depth interviews, observation, and a review of the literature were used to gather data. According to Miles and Huberman, qualitative analysis is used in data analysis. Effectiveness, efficiency, sufficiency, alignment, responsiveness, and accuracy are the criteria used to assess the implementation of Presidential Regulation Number 53 of 2023. Following the adoption of Presidential Regulation of the Republic of Indonesia Number 53 of 2023, the policies pertaining to the implementation of daily cash fees in various regions have not proven to be effective. The efficiency of policies regarding the implementation of daily cash fees in regions after the enactment of Presidential Regulation of the Republic of Indonesia Number 53 of 2023 is not yet efficient. The adequacy of the implementation of this regulation is not sufficient. Policies regarding the implementation of daily fees in regions after the enactment of this regulation are uneven or inappropriate. When it comes to putting this policy into practice, employees both ASN and non-ASN—are less responsive. Without modifications that take local circumstances into consideration, Presidential Decree No. 53 of 2023 is improper. The following are some suggestions that can be made: This presidential decree should be regularly reviewed to determine whether it has been fair to all Indonesian regions. This will allow the central government to allow regional governments, like Mahakam Ulu Regency, to control the amount of money that is spent each day based on the findings of their research.

Key words: Policy Evaluation, Regional Unit Price Standards, Daily Money, Regional Government

Introduction:

In the age of globalisation, the establishment and execution of democratic state policies are predicated on the application of good governance. While globalisation is defined by closer ties between countries, particularly in the management of economic resources and business operations, democracy is mirrored in the growing public oversight of governmental operations.

Globalisation and democratisation both necessitate adjustments to the function of government policymakers. If the government used to have complete authority over regulating different facets of government, its function eventually changed from originally regulating and deciding to being more of a facilitator.

While the percentage of money managed by the central government has decreased due to the large increase in fund transfers to regions through balancing funds, the amount of funds allocated to regions under the Regional Revenue and Expenditure Budget *(APBD)* has increased significantly. Alongside this shift in fiscal management came a great deal of flexibility, including the ability for regions to fully utilise the primary funding sources. However, it is frequently believed that attempts to manage and mobilise regional financial resources in order to provide regional financial stimulation are overly straightforward. This method typically results in reactive policies that don't fully take into account all relevant factors.

Not all regions seem to have the same capabilities, which is consistent with the decentralisation of financial management. Because the quantity of original regional revenue is still relatively small in comparison to overall regional income, the degree of fiscal decentralisation shows that things connected to regional development are at a moderate level in the implementation of decentralisation (Nalle et al., 2021). The government keeps enacting laws to raise the standard of regional financial management and openness. Transparency in equitable budgeting, however, frequently sparks discussion. Despite the apparent equality of regional financial numbers, each region has unique demands and peculiarities.

This causes inequality in budget utilisation, especially with the latest regulations such as Presidential Regulation *(Perpres)* of the Republic of Indonesia Number 53 of 2023 concerning Regional Unit Price Standards (Minister of State Secretary of the Republic of Indonesia, 2023). This research aims to analyse and evaluate the implementation of Daily Cash Fees in the region after the enactment of Presidential Decree Number 53 of 2023 in Mahakam Ulu Regency.

Literature Review:

1. Public Policy:

Because it has multiple definitions and can be interpreted differently by interested parties, policy is a subject that is frequently discussed. Generally speaking, policies are directives or plans of action created and carried out by organisations, governments, or private citizens in order to accomplish specific objectives within a given system or environment. A policy is a collection of plans and actions meant to improve social and economic circumstances. In the sense that it represents the ultimate agreement between the legislative branch and the executive branch, the activity plan is the end result of any government. The three parts of policy as a system are policy actors, the policy environment, and public policy itself. These three parts have an impact on one another: 1) policy actors, which are government agencies and individuals or non-governmental organisations involved in policymaking that can influence one another; 2) policy environment, which is not just the surrounding environment but also refers to areas of community life that policy actors can or should influence; and 3) public policy, which is a set of options for government action to address issues (or solve problems) in people's lives (Wibawa, 1994). 1994). (Dunn, 2003) emphasises that policy analysis is a type of analysis that generates and presents information in a way that can serve as a basis for policymakers in making decisions. Carl Friedrich also stated that policy is a direction of action proposed by an individual, group, or government in a particular environment that provides opportunities and obstacles for the proposed policy to use and overcome in order to achieve a goal or realise a target or a particular purpose (Winarno, 2004).

2. Policy Implementation:

Policy implementation is an important stage in the public policy process that is carried out after policy formulation with clear objectives. This

stage involves a series of activities to implement policies in the field so that they can achieve the expected results and provide benefits to society (Afan, 2009). This series of activities includes the preparation of derivative regulations, which function as an interpretation of established policies. For example, a law can be followed by the issuance of a government regulation, presidential decree, or regional regulation. In addition, it is necessary to prepare resources to support policy implementation, including the provision of facilities and infrastructure, funding, and determining the party responsible for its implementation. No less important, the policy must also be conveyed concretely to the public so that it can be implemented effectively. In essence, policy implementation seeks to guarantee that a policy may successfully accomplish its goals. There are two primary ways to implement public policy: either directly through programs or by creating derivative policies that serve as implementation guidelines. In order to be implemented more directly and clearly, public policies that take the shape of legislation or regional rules typically need implementing regulations as explanations. According to (Afan, 2009), who cited Riant Nugroho Dwijowijoto, presidential decrees, presidential directions, ministerial decrees, regional head decrees, and service head decrees are examples of public policies that can be immediately implemented.

3. Policy Evaluation:

Basically, policy evaluation is carried out because of failures in policy implementation. For this reason, policy evaluation is needed to find the causes of policy failure. Thus, evaluation is said to be a functional activity that is not only carried out at the end but also at every stage of the policy. Evaluation activities consist of specifications, measurements, analysis, and recommendations (Situmorang, 2016). The types of policy evaluation according to James Anderson as quoted by (Situmorang, 2016) consist of three types, including a) evaluation is a functional activity, so it is seen as an activity that is as important as policy; b) evaluation focuses on the performance

of a policy so that it chooses honesty and efficiency in its implementation; and c) systematic policy evaluation tries to provide answers to questions regarding the suitability of the policy with the initial objectives, the costs used, the benefits achieved, and the recipients of the benefits. The policy evaluation criteria as stated by (Dunn, 2003) consist of; effectiveness, efficiency, adequacy, alignment, responsiveness, and accuracy. The effectiveness of a policy varies depending on how the policy is implemented. Policies for dealing with acts of sexual violence against children that have been put in place in Indonesia continue to be ineffectual in terms of both prevention and law enforcement, according to research findings (Andari, 2017). Research results (Dasril, 2017) found that policy implementation evaluated from the aspects of effectiveness, efficiency, adequacy, and distribution had not been achieved. Meanwhile, evaluation seen from the aspects of responsiveness and accuracy has been achieved. The results of other research, as researched by (Yanti, 2022), state that the evaluation of policy implementation from the aspect of effectiveness is effective, efficiency is efficient, adequacy is very sufficient, seen from the aspect of the distribution of public services it is even, from the aspect of responsiveness it is responsive, and from accuracy it is very appropriate. Likewise, research results (Mayangkara, 2016) state that policy evaluation aspects of effectiveness, adequacy and responsiveness have not been fulfilled. The results of (Winarta et al., 2020) research are that evaluation based on effectiveness criteria is not yet effective, efficiency criteria are not yet efficient, adequacy criteria are quite precise, levelling criteria are quite even, responsiveness criteria are very good, and accuracy criteria are not quite precise. Policy evaluation based on the criteria put forward by Dunn is appropriate and sufficient as per the research results (Alexandri, 2020). Research related to the evaluation of regulatory and statutory policies has also been carried out as researched by; (Sumada & Suradika, 2020), (Kristian, 2021), (Pristika & Kurniawan,

2021), (Ahmad & Arif, 2023), (Saka, 2023), (Nahdiyyah, 2023), dan (Walter et al., 2024).

4. Regional Unit Price Standards:

To make the Regional Revenue and Expenditure Budget (*APBD*) better, the Indonesian government is still working to strengthen its governance. Regional development and equitable distribution of community welfare are the main goals of transparent and responsible *APBD* management. Establishing unit cost criteria as part of the *APBD* is one way to help ensure more focused and effective use of the money. Amendments to Presidential Regulation Number 33 of 2020 on Regional Unit Price Standards are addressed in Presidential Regulation Number 53 of 2023 of the Republic of Indonesia (Menteri Sekretaris Negara Republik Indonesia, 2023). There will be notable variations in unit costs between regions if regional governments are not given a uniform price to use when creating the *APBD*. Unit prices for goods and services that are established by considering regional expense levels are known as regional unit price standards. Additionally, the price level that applies in a region can be taken into consideration when creating unit price criteria for each region. Regional unit price standards are formed based on Government Regulation Number 12 of 2019 concerning Regional Financial Management (Indonesia, 2019), applied to five types of regional expenditure. Regional unit price standards are determined to be used in planning and implementing regional revenue and expenditure budgets. Research result (Hasyim, 2021) stated his agreement that regional governments should establish their own cost standards based on their own capabilities, provided that the implementation still refers to statutory regulations pertaining to *APBD* management and is done in an orderly manner, adhering to the provisions of statutory regulations, effectively, efficiently, transparently, and responsibly while keeping in mind the community's benefits, justice, and propriety. The use of regional unit price standards will provide benefits for regions, namely guiding regional government budgeting and providing uniformity for each regional apparatus. (Amanda & Henny, 2022).

Methodology:

This study employed a qualitative research approach (Creswell, 2009). An occurrence, phenomena, or social circumstance that arises in the field is frequently analysed through the use of a qualitative descriptive study approach. The study was conducted in Indonesia's East Kalimantan Province's Mahakam Ulu Regency. The study was conducted in 2024 between September and November. Through important individuals, primary and secondary data were gathered. Purposively, the key individual is identified. In-depth interviews, observation, and a review of the literature were used to gather data. According to Miles and Huberman, qualitative analysis is used in data analysis (Sugiyono, 2012).

Result and discussion:

The criteria proposed by (Dunn, 2003) effectiveness, efficiency, adequacy, alignment, responsiveness, and accuracy are used to assess the implementation of daily cash fees in regions following the issuance of Presidential Decree No. 53 of 2023.

A. Effectiveness:

Effectiveness, which is usually quantified in terms of product or service units, is an alternative action that, when considering factors of technical rationality, accomplishes the desired outcome (consequences) or the purpose of carrying out an activity. Effectiveness in putting public policy into practice is determined by how well the objectives and aims are met. A component of performance, an evaluation dimension that concentrates on accomplishing policy goals, is effectiveness. The conceptualisation of effectiveness is (1) there is a correlation between policy objectives and the results achieved, (2) effectiveness is a type of policy evaluation that assesses whether the results and impacts of a policy program are as expected, (3) whether the objectives to be achieved can be realised, and (4) whether the expected impact is commensurate with the efforts that have been

made. Whether in the form of policies or programs, effectiveness is a fundamental component in reaching predefined goals or targets. If the objectives or targets are met, it is considered effective. A policy's effectiveness can be assessed through evaluation efforts. One of the criteria used to decide whether or not the organisation has to make major changes to its policies or choices is effectiveness.

Evaluation of the Implementation of Daily Cash Fees in Regions After the entry of Presidential Decree No. 53 of 2023 (Case Study in Mahakam Ulu Regency), the presidential regulation has not been effective in Mahakam Regency. The ineffectiveness of this policy in Mahakam Ulu Regency, East Kalimantan Province, Indonesia, was explored through the answers of key informants. Key informants stated that Mahakam Ulu Regency has unique geographical conditions, namely being in the interior of East Kalimantan with limited transportation access. The cost of life in the area is greatly impacted by this issue, particularly when it comes to the cost of food and goods. The cost of products and food is frequently higher in Mahakam Ulu Regency than in other, more accessible places because of the region's reliance on rivers and challenging land transportation. In addition, because access and transportation are key factors, prices in this area also frequently change. Therefore, it may also be said that the presidential regulation needs to be reviewed in light of Mahakam Ulu Regency's geography; the majority of the official travel funds that are now available are used by both *ASNs* and *non-ASNs* in the regency for official travel. The circumstances in Mahakam Ulu Regency are not in line with Presidential Regulation Number 53 of 2023. Mahakam Ulu Regency frequently encounters difficulties enforcing laws pertaining to official travel since it contains numerous regions with difficult geographic circumstances and restricted accessibility. To make sure the budget can cover actual operating costs and is in line with local conditions, it is crucial to make adjustments to daily cash costs. The findings of this research which states that policy evaluation

based on effectiveness criteria has not been effective is in line with the research results; (Andari, 2017), (Dasril, 2017), (Winarta et al., 2020), (Saka, 2023), and (Walter et al., 2024). This research is different from the results of research on policy evaluation based on effectiveness criteria which states that the policy has been effective as per the research results; (Alexandri, 2020), (Waru et al., 2020), (Kristian, 2021), (Ahmad & Arif, 2023), and (Nahdiyyah, 2023).

B. Efficiency:

If resources are employed as efficiently as possible to accomplish a goal, efficiency will result. Efficiency is the proper method of conducting business or doing a task without squandering a lot of time, money, or energy. Efficiency, appropriateness, and skill are other definitions of efficiency. Another definition of efficiency is the capacity to perform tasks accurately and efficiently, that is, without squandering money, time, or energy. Efficiency will occur if resources are used optimally so that a goal can be achieved. (Dunn, 2003), argue that efficiency relates to the amount of effort required to produce a certain level of effectiveness. Efficiency, which is a synonym for economic rationality, is a relationship between effectiveness and effort. Efficiency is usually determined through calculating the cost per unit of a product or service. Policies that achieve the highest effectiveness with the smallest costs are called efficient. The results of the research by tracing the answers of key informants obtained the following statement. Presidential Decree No. 53 of 2023 sets daily cost standards that apply nationally, including for official travel within regions. In the context of Mahakam Ulu Regency, there are several important components that must be considered when assessing the adequacy of daily money for State Civil Apparatus (*ASN*) and *non-ASN*; for example, consumption costs and local transportation costs. Seen as a whole, the sub-district that has not implemented this presidential decree optimally is Long Apari Sub-district. Overall, the implementation of daily cash fees

after the enactment of Presidential Decree no. 53 of 2023 in Mahakam Ulu Regency can be said to be inefficient.

There are a number of obstacles in the way of this presidential decree's implementation, particularly in subdistricts like Long Apari, which have particular topographical circumstances and inadequate infrastructure. There are a few key points about how this presidential decree will be used in this field. For instance, the conventional consumption rates and the consumption costs outlined in the Presidential Decree are insufficient in the Long Apari Sub-District due to its small geographic area, lack of amenities, and infrastructure. This is also a result of the high cost of goods and the restricted availability of food in Long Apari Sub-District. Daily requirements are typically more expensive than in more reasonably priced places. One of the difficulties of Long Apari is getting around, which frequently calls for specialised forms of transportation like motorboats or tiny aeroplanes. The expense of local travel rises as a result. Sustainability in Transportation The effectiveness of official travel is also impacted by limited transportation frequency. The seamless operation of official travel is nevertheless impacted by a number of issues, including high transit costs and inadequate infrastructure, notwithstanding changes to the daily allocation. In addition, it is necessary to enhance the administrative procedures that influence the daily distribution of funds.

More coordination between the national and regional governments is necessary to manage official travel budgets, particularly in remote places like Mahakam Ulu, and more flexible budget modifications are necessary to ensure optimal efficiency. Regional policy changes that take into consideration local cost of living surveys and changes in inland product pricing. To enable on-duty staff to provide public services more effectively without worrying about operational expenses in the field, regional governments can establish extra requirements or adjustment factors for daily money in harder-to-reach locationsIn addition to guaranteeing that the standard of public services in Mahakam Ulu Regency can be attained ideally and uniformly across all sub-districts, this will boost staff enthusiasm to serve the community. Research findings state that policy evaluation is based on efficiency criteria, which state that policies are not yet efficient, and are in line with research results; (Saka, 2023), (Winarta et al., 2020), and (Walter et al., 2024). However, it differs from the findings of the research, which indicate that the implementation of policies is carried out effectively; (Kristian, 2021), (Pristika & Kurniawan, 2021), (Yanti, 2022), and (Ahmad & Arif, 2023).

C. Adequacy:

It is possible to define adequacy in public policy as the perception that the goals attained are adequate in a number of ways. The degree to which a level of effectiveness meets the possibilities, values, or needs that give rise to the problem is known as adequacy. By calculating or forecasting the extent to which current choices can meet requirements, values, or opportunities in resolving issues, adequacy is still linked to effectiveness. A policy is the root cause of these different issues. The daily stipend is frequently insufficient to pay transport expenses in Mahakam Ulu Regency's more isolated regions, such as inland places inaccessible by road. The primary mode of transit is by boat, helicopter, or small plane, and the expense of this type of travel is frequently far greater than the daily allotment. Additionally, because there are fewer lodging options in distant places, lodging expenditures sometimes surpass the presidential decree's predicted costs. According to the research's findings, Mahakam Ulu Regency in East Kalimantan Province is implementing the daily money policy as outlined in Presidential Decree No. 53 of 2023. Not enough. Interviews with important sources led to this conclusion. They said," According to Presidential Decree No. 53 of 2023, daily financial components in the regions do not adequately support the needs of *ASN* and *non-ASN* in performing public services across the region's five subdistricts. Take, for instance, our official visit to the Long Pahangai or Long Apari

sub-districts; the daily allocation in this area is insufficient if we are in Mahakam Ulu Regency. Just one lunch costs $150,000, without including the expense of transportation, which goes further if we drive. (Key Informant No. 3 interview findings, Wednesday, November 6, 2024). Table 1 shows a comparison of daily money based on Presidential Decree No.53 of 2023 with real daily money issued (research results.

Table 1 Comparison of Daily Money Amounts

No.	Sub-Districts	Value of Presidential Decree 53/2023 (Rp.)	Research Results (Rp.)	Difference (Rp.)
1	Long Hubung	170 000	425 000	255 000
2	Laham	170 000	425 000	255 000
3	Long Bagun	170 000	375 000	135 000
4	Long Pahangai	170 000	425 000	255 000
5	Long Apari	170 000	425 000	255 000

Source: Primary data processed by researchers, 2025

The components of daily money in the areas governed by Presidential Decree No. 53 of 2023 do not entirely satisfy the actual demands of *ASN* and *non-ASN* in Mahakam Ulu Regency, as shown in Table 1. This is particularly noticeable when completing activities in five subdistricts with major geographic obstacles. In the Mahakam Ulu Regency, there are daily financial disparities. When compared to other regions with easier access, this amount greatly above the daily money standards outlined in the Presidential Decree. Costs of transportation It is very expensive to drive to these subdistricts, not to mention to use river routes or other more costly modes of transit. The daily stipend is intended to help employees travel for work, particularly to support government duties that cannot be completed at headquarters. Employees can concentrate more on performing their jobs if they have enough money each day and aren't distracted by the expense of official travel. Nevertheless, the issue of daily money disbursement delays in multiple organisations remains a barrier despite the notable changes in daily money. Many workers in Mahakam Ulu Regency expressed dissatisfaction over the frequently delayed daily payment disbursement, which forced them to pay for expenses at the beginning of their journey and potentially interfered with the efficient execution of government tasks. The high expense of transportation is one aspect that need addressed. Due to the region's heavy reliance on air and boat transportation to reach inaccessible places, Mahakam Ulu Regency has high transportation expenditures. This transportation expense is highly high and frequently surpasses the daily budget allotted, particularly when travelling to locations that are extremely challenging to get. Mahakam Ulu Regency's implementation of Presidential Decree No. 53 of 2023's daily money policy demonstrates that although there have been some notable changes, the coverage is still insufficient to fully cover all. Higher expenditures in inland locations are frequently not fully covered, even though the per diem is adjusted to cost zones. Further assessment of daily cash coverage is necessary, particularly in light of difficult geographic circumstances, infrastructure constraints, and the actual demands of field workers. A daily allowance adjustment policy that is regularly modified to reflect the cost of living survey in each subdistrict can be adopted by local governments. This will guarantee that the value offered is more pertinent to actual field conditions

and that workers in regions where funding is more scarce will receive sufficient support. All things considered, the daily worth of money cannot be deemed adequate or suitable for the various geographic circumstances in each Mahakam Ulu Regency subdistrict. In order to guarantee that public services can operate efficiently and fairly throughout all sub-districts, including the most difficult-to-reach places, appropriate regional adaptations are required. This is because national standards sometimes overlook the particular difficulties faced by interior areas. The findings of this study are in line with the research results (Dasril, 2017) which states that Palu City Regional Regulation Policy Number 6 of 2012 concerning livestock control is not enough to overcome the livestock problem in Palu City. Other research results are (Alexandri, 2020), (Kristian, 2021), and (Nahdiyyah, 2023). The findings of this study are different from the research results (Winarta et al., 2020), (Yanti, 2022), and (Ahmad & Arif, 2023).

D. Alignment:

Equity in public policy can be said to have the same meaning as justice provided and obtained by public policy targets. (Dunn, 2003) states that equity criteria are closely related to legal and social rationality and refer to the distribution of consequences and efforts between different groups in society. Equalization is a policy in which consequences or efforts are fairly distributed. A particular program may be effective, efficient and sufficient if the costs and benefits are evenly distributed. Alignment can be seen from behavioral attitudes. In addition to acting firmly in accordance with the principles and regulations of service, service providers also exhibit firm attitude towards their clients, treating each and every one of them equally. The goal of Presidential Regulation (*Perpres*) No. 53 of 2023 on Standards for Domestic Official Travel Costs is to give government employees and officials better organised and equitable criteria for calculating the cost of official travel. The daily financial expenses, which include lodging, meals, and local transportation, are a significant part of a business trip. Daily rates are determined by a number of criteria, such as cost zones that take into account the infrastructure and topographical complexity of a region. The following key informant responses were gathered based on the findings of research using key informant searches. Since this policy's execution is a result of Mahakam Ulu Regency's geographic circumstances, it cannot be claimed to be dispersed equally. " The daily money in each sub-district is different (not the same) because it looks at the situation and conditions as well as the distance between one sub-district and another. For example, Long Pahangai Sub-District and Long Bagun Sub-District have different daily money because they are further away and the risks they face are also different, therefore we actually hope that there will be special regulations made by the central government regarding this daily money." The findings of this research are that the daily money policy regulated in Presidential Decree No. 53 of 2023 is not yet equitable in the sense of being fair because it does not fully reflect the real needs in Mahakam Ulu Regency.

This policy cannot be considered acceptable or equitable. Because of the wide variations in distance between Mahakam Ulu's subdistricts, travel expenses also range. For instance, it takes longer, costs more, and has a bigger danger of transportation to get to Long Pahangai, which is farther from Long Bagun. More contextual policies will boost the efficacy of public services in regions with harsh geographic conditions in addition to enhancing the welfare of *ASN* and *non-ASN*. In order to determine if Presidential Decree No. 53 of 2023 has been successful in upholding the principle of fairness in the distribution of official travel budgets, particularly in Mahakam Ulu Regency, it is crucial to evaluate the equitable distribution of daily funds. In this case, equitable daily money distribution takes into account both the quantity received and how well it fits the actual demands of the employees who are on duty in different areas. The study's conclusions are consistent with the findings of the research; (Mayangkara, 2016), (Alexandri, 2020), and (Ahmad & Arif, 2023). However, the findings of

this study are different from the research results (Winarta et al., 2020), (Pristika & Kurniawan, 2021), (Yanti, 2022), and (Walter et al., 2024) which states that the implemented policies are evaluated evenly (fairly).

E. Responsiveness:

The success of a policy can be seen through the public's response to its implementation after first predicting the effects that will occur if a policy is implemented. The public's response after the impact of the policy has begun to be felt can be in a positive form in the form of support or a negative form in the form of rejection. Responsiveness is how far the policy can solve the problem. preferences, or values contained, to recognize community needs, set agendas, and develop programs in accordance with community needs and aspirations. Responsiveness in public policy can be interpreted as a response to an activity. One very important aspect of implementing Presidential Regulation Number 53 of 2023 which regulates the amount of daily allowance for domestic official travel for government employees is responsiveness. This means the extent to which the policy is able to adapt to dynamics in the field, especially in the context of areas with geographic characteristics that are difficult to reach, such as Mahakam Ulu Regency. This district faces infrastructure and accessibility challenges that can affect the effectiveness and adequacy of daily cash to support official travel.

As the results of research through interviews with key informants stated, "This presidential regulation does not satisfy *ASN* or *non-ASN* who go on official trips because they have to make up the shortfall themselves. This is what causes many of these employees to complain regarding this regulation. We don't implement this rule; we are checked by the Audit Board of the Republic of Indonesia (*BPK*); we don't carry it out; it doesn't cost enough; this puts us in a real dilemma." *ASN* and *non-ASN* who will be going on official trips did not respond to this Presidential Decree. Employees are less responsive to this policy because the daily money they receive is insufficient. *ASN* and *non-ASN* are forced to cover the shortfall at personal expense. This triggers complaints because it burdens employees who should focus on carrying out their duties. The dilemma of implementing this policy is that if this rule is not implemented, local governments risk facing an audit from the *BPK*. However, if implemented according to this Presidential Decree, the costs provided are not sufficient.

Even though there have been adjustments in the daily money policy, several challenges are still encountered regarding policy responsiveness in Mahakam Ulu Regency. When unexpected costs spike (such as plane ticket prices or accommodation costs soaring), existing per diem policies tend to be less flexible to respond to these changes in a short time. Overall, policies regarding daily money in this area need to have a responsive approach and be oriented towards adjustments based on local data. Even though the Presidential Decree provides a reference for national standards, it must ensure that implementation in regions such as Mahakam Ulu Regency, with all its uniqueness, can adequately meet the needs of *ASN* and *non-ASN* to maintain optimal performance in public services. The findings of this research state that an evaluation of policies based on responsiveness criteria found that these policies were not responded well to by employees who were going on official trips. This finding is in line with the research results (Kristian, 2021) who researched the Evaluation of the Policy for the Arrangement of Street Vendors (*PKL*) on Jalan Kiara Condong, Bandung City, which stated that the responsiveness criteria in the policy evaluation had not been met, this was formulated based on violations that had occurred but no action or sanctions had been taken. The findings of this research are also in line with the research results (Walter et al., 2024) researching the Evaluation of Government Policy in the Management of Government-Owned Sports Facilities in Karawang Regency (Case Study of GOR Panatayudha and Sport Hall Adiarsa) states that responsiveness in policy implementation is

considered to provide unsatisfactory results. However, these findings are different from the research results (Dasril, 2017) The study on the policy evaluation of Palu City Regional Regulation Number 6 of 2012 concerning livestock control, which examined the impact of public policy implementation, came to the conclusion that, in general, Palu City residents are responsive to the implementation of this control. Also different from research results (Yanti, 2022) who researched the Evaluation of WFH Policy on Public Services in Indonesia stated that online public services will certainly be more responsive and can be done anywhere and anytime. And having clear regulations regarding service hours will make it easier for the public and officers to provide responsive service. Likewise, it is different from the research results (Ahmad & Arif, 2023) who researched the Evaluation of Waste Management Policies in Bangkalan Regency, stated that the policies regarding waste management that were adopted provided an effective response and met the needs and interests of groups in the Bangkalan Regency community.

F. Accuracy:

The degree to which planned policy objectives can be accomplished through efficient policy implementation serves as a gauge for policy accuracy. This implies that programs need to be precisely targeted, have quantifiable outcomes, and meet expectations. For instance, the degree to which the daily allowance allocation can accommodate the demands of employees who travel for work might be used to evaluate accuracy in the context of a daily allowance policy. the importance of having appropriate and measurable indicators in evaluating the accuracy of policies. Therefore, in order to track implementation and outcomes, policies must be accompanied by a sufficient evaluation system. Policies' accuracy is evaluated not only by their outcomes but also by how well they are carried out in conformity with preexisting plans and designs. Accuracy in this case is measured by how the allocation of daily money is in accordance with the needs of employees who go on business trips. The daily

allowance must be sufficient to compensate employees' actual expenses in Mahakam Ulu Regency, East Kalimantan Province, Indonesia, which has hard-to-reach places and expensive transportation. If the daily allotment can sufficiently cover the expenses of lodging, meals, and transportation, the policy's goals can be met, and the policy is applied correctly and in compliance with the set standards, then accuracy will be demonstrated. The assessment of accuracy in the Mahakam Ulu Regency's daily money policy will concentrate on how well the daily money is allocated to the actual needs of personnel travelling on business, as well as how prompt and accurate the procedures are in carrying them out.

The following responses were derived from research conducted through key informant interviews. "In general, a number of factors must be assessed in order to ascertain whether the established objectives can be achieved and whether the implemented policies are suitable. We fervently hope that this presidential rule will be revised, tailored to local circumstances like those in Mahakam Ulu Regency, or, for instance, modified to create unique legislation for areas like ours. It is necessary to assess the outcomes of this presidential edict, which is likewise ineffective". Based on the research findings, it can be claimed that the evaluation is based on less precise accuracy criteria. The findings of the study demonstrate that the daily allowances provided to employees who travel on official business under Presidential Decree No. 53 of 2023 are insufficient. For instance, the degree to which the daily allowance allocation can accommodate the demands of employees who travel for work might be used to evaluate accuracy in the context of a daily allowance policy. For this reason, it is necessary to have precise and measurable indicators in evaluating the accuracy of policies. Therefore, in order to track implementation and outcomes, policies must be backed by a sufficient assessment mechanism. A policy's correctness is evaluated not only by its outcomes but also by how well it is carried out in conformity with

preexisting plans and designs. Presidential Decree No. 53 of 2023, which establishes national guidelines for handling official travel expenses, including those associated with *ASN* and *non-ASN* travel and operational requirements, is being evaluated.

The implementation of development initiatives is significantly impacted by the proper utilisation of the funds allotted for official travel. Geographical obstacles in Mahakam Ulu Regency include inland terrain and challenging access; official travel expenses play a significant role in funding public service initiatives. There would be challenges in carrying out development projects if the budgetary allotment in accordance with national standards is not enough to meet field needs. Public services will be impacted by this. The calibre of public services is one of the primary markers of development achievement. Due to inadequate infrastructure and access, Mahakam Ulu Regency frequently needs extensive official travel for sub-district or village-level public services. Development objectives that centre on raising the standard of public services may be hampered if the available funding is insufficient to support *ASN* activities in the sector.

There are geographical difficulties in Mahakam Ulu Regency that are not present in many other parts of Indonesia. Water transportation is frequently necessary to reach other subdistricts and villages, and the cost varies based on the distance travelled and the weather. Aside from that, the challenging distribution issues in this area tend to make the prices of commodities and basic requirements higher. Therefore, without modifications that take local situations into account, the application of national norms, such as those in Presidential Decree No. 53 of 2023 and as reverted to Presidential Decree No. 33 of 2020, may become less accurate. Mahakam Ulu's road infrastructure is presently being developed. Official travel expenses rise when boats and speedboats are used to visit far-flung subdistricts. The implementation of development initiatives that necessitate mobility will be hindered if the budget requirements imposed in accordance with

this presidential decree are not adequate to meet transport expenditures. Similarly, Mahakam Ulu's current amenities, including lodging and logistical support, are frequently insufficient. For *ASN*s who work in the field, this could be an extra challenge, particularly if the allocated budget does not account for the unique requirements in rural areas. The findings of this study are in line with the research results; (Alexandri, 2020), (Winarta et al., 2020), (Ahmad & Arif, 2023), and (Nahdiyyah, 2023). However, it is different from the research results; (Dasril, 2017), (Kristian, 2021), (Pristika & Kurniawan, 2021), (Yanti, 2022), and (Walter et al., 2024).

Conclusion:

One crucial task that must be completed is the assessment of policies pertaining to the daily cash fee implementation in areas following the enactment of Presidential Regulation of the Republic of Indonesia Number 53 of 2023. The following conclusions can be drawn from the research and discussion findings. Assessment: Effectiveness, efficiency, sufficiency, alignment, responsiveness, and accuracy are the criteria used to evaluate this policy.

1) Effectiveness. Following the adoption of Presidential Regulation of the Republic of Indonesia Number 53 of 2023, the policies pertaining to the implementation of daily cash fees in various regions have not proven to be effective. Mahakam Ulu Regency's status as a region with several places with difficult geographic circumstances and restricted accessibility is the reason for this policy's ineffective execution.

2) Efficiency. The efficiency of policies regarding the implementation of daily cash fees in regions after the enactment of Presidential Regulation of the Republic of Indonesia Number 53 of 2023 has not been efficient. Factors causing inefficient implementation of this policy are that the cost of daily necessities tends to be higher compared to more affordable areas and access to transportation is difficult, often requiring

special modes of transportation such as motorboats or small planes.

3) Adequacy. Following the adoption of Presidential Regulation of the Republic of Indonesia Number 53 of 2023, the regions' policies pertaining to the execution of daily money charges are not well implemented. This is because the amount of money received each day under this arrangement differs from the actual amount that must be spent each day.

4) Alignment. It cannot be claimed that the policy pertaining to the daily cash charge implementation in regions following the approval of Presidential Regulation of the Republic of Indonesia Number 53 of 2023 is reasonable or equitable. This is due to the wide variations in distance between Mahakam Ulu's sub-districts. Similarly, how well daily wages match the actual requirements of workers in different areas.

5) Responsiveness. The implementation of this regulation was met with a less than satisfactory response from both *ASN* and *non-ASN* staff. This is a result of the daily income being insufficient. Both *ASN* and *non-ASN* must pay for the difference out of pocket. Because it overburdens workers who ought to be concentrating on performing their jobs, this leads to complaints.

6) Accuracy. Without modifications that take local circumstances into consideration, Presidential Decree No. 53 of 2023 is improper. Mahakam Ulu's road infrastructure is presently being developed. Official travel expenses rise when boats and speedboats are used to visit far-flung subdistricts. The implementation of development initiatives that necessitate mobility will be hindered if the budget requirements imposed in accordance with this presidential decree are not adequate to meet transport expenditures.

Based on the research's findings, the following recommendations can be made:

a) This Presidential Decree should be regularly reviewed to determine whether it provides justice for all Indonesian regions.

b) The central government should allow regional governments with inadequate transportation and geographic conditions, like Mahakam Ulu Regency, to control the amount of money they receive each day based on the findings of their studies.

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