Performance Improvement in Combating Poverty

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ABSTRACT

The problem of poverty in the Special Region of Yogyakarta of Indonesia, has not shown a decline. In this regard, this study aims to analyze the effect of the effectiveness of poverty alleviation planning, reporting, controlling, and the smart cities on the performance of regional administrators for poverty alleviation. The number of samples were 270 respondents. The quantitative method as well as structural equation modeling (SEM), is used. The poverty alleviation planning, reporting, and controlling have significant effect on the effectiveness of smart cities, on the performance of the local government, and smart cities as moderating variable.

Keywords : Performance of local government, poverty, poverty alleviation planning, Smart cities, SDGs.

1. INTRODUCTION

Poverty is one of the problems faced by people, nations and countries in the world. Various efforts have been, are being, and will always be pursued to tackle poverty. Indonesia in the last decade has always implemented national programs in poverty alleviation. There is a wave of ups and downs related to the number of poor people which is expressed as a national poverty rate. The government, through the Ministry of Social Affairs and the Ministry of Villages, Development of Disadvantaged Regions, and Transmigration is currently trying to continuously address the poverty problem through various programs. Poverty alleviation programs and policies are forwarded to local governments with the aim of making the implementation of poverty alleviation more effective. The Provincial Government of the Special Region of Yogyakarta (DIY), makes poverty alleviation as one of the priorities in the regional medium-term development program (RPJMD), which must be implemented and is the mandate of the legislation. This is because the poverty rate in DIY is higher than the national poverty rate. (See Figure 1). Poverty reduction programs cover very broad aspects, including economic, social, cultural, and even political aspects. Therefore, local governments are very careful in preparing all of these poverty alleviation programs. In this case, the involvement of all regional apparatus, starting from the lowest level, village head, up-to the head of the service/institution that has functions and roles in relation to poverty alleviation programs is always actively involved. Several poverty alleviation program activities are carried out jointly across regional apparatus organizations (OPD), even across governments (districts/cities and provinces).

Figure-1: Poverty Rate
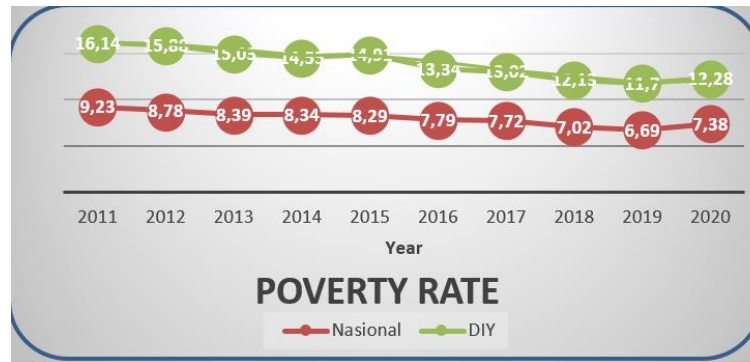
Source: Statistical Board of DIY, 2021.

The impact of the Covid-19 pandemic on the Indonesian economy is estimated to cause the number of poor people to increase to more than 19.7 million people, exceeding the poverty rate recorded at 16.7% in 2004, if conditions are very bad. This estimate is disclosed by taking into account the elasticity of household expenditure growth based on long time series data related to economic growth and average household expenditure. By estimating the occurrence of shocks experienced by each percentage of expenditure by taking into account the incidence of economic decline that causes an increase in the number of poverty impact in Indonesia. Other things that are used as the basis for the calculation are simulations on various projections of the impact of the outbreak on economic growth and also the resulting distribution of household expenditures to predict the poverty level in 2020. (Suryahadi, Al Izzati, and Suryadarma 2020).

Based on several studies by previous experts, conceptually smart cities (SC) can be expressed as a social, economic and technological system that has institutional and anthropocentric factors combined with the application of information technology. In its application, this system is developed through an internal mechanism as if it were a process of implementing a city / regional policy strategy adopted, but in-reality it is related to the urban environment, which may differ from one city to another according to its respective characteristics. packaged with the concept of "smart city 3.0" which is felt in accordance with the need for a conceptual tool as an analysis. (Siokas, Tsakanikas, and Siokas 2021).

In regard to improve performance of local government in provide services, the Baldrige performance excellence criteria can be used to improve overall performance.(NIST 2021). The study undertaken identified whether employees' performance would be better if they were treated with funds in a more enriched environmental condition. This study also wants to prove whether there is a relationship as a mediator or moderator between the level of job satisfaction and motivation to work in that atmosphere. Based on the JCM theory, this study is intended to identify and analyze the effect of working conditions on work performance. More specifically, this study focuses on analyzing the influence of the mediating role of job satisfaction and the moderating role of motivation on job satisfaction and job performance of employees. In addition, to analyze whether work motivation is an important factor that can affect employee satisfaction and performance. (Bashir et al. 2020).

In today's era of information technology, companies will face major challenges related to competitiveness due to information disclosure and global economic pressures. Companies must be able to react flexibly to the changing business environment and in an effort to meet customer demands. The flexibility of a company in anticipating the changes it experiences can only be fulfilled by making innovations in all fields. Innovation is something that must be done by every organization, especially companies, in order to grow sustainably. In addition, the expenditure of funds for innovation must be calculated in such a way so that it is always effective and efficient. Therefore, innovation must be carried out wisely and with focus. On an ongoing basis, companies

must be able to evaluate innovation projects that are being implemented and utilize existing data in making strategic managerial decisions, where decisions will be taken to continue or stop these innovations. (Zizlavsky 2016).

The implementation of development policies must be determined by prioritizing poverty alleviation through better economic prospects and environmental preservation in ASEAN countries, although this will take a little time to achieve it. (Khumayah et al. 2020). The issue in sustainable development is a rapidly growing survey area that includes the interests of the world of business, academia and society at large. This sustainable development can be defined and in various ways and contexts. This conceptual framework increasingly shows the direction of development interpreted that leads to economic activity, and more and more companies are incorporating social and environmental criteria in their activities. The initiative to use sustainable development in the activities of the supply chain business mechanism is likely to be initiated by a pilot organization (not necessarily company-centered), and then this extended to the available supply chain cells. For example, an organization that acts as a pioneer will first carry out activities proactively in a particular supply chain, initiate initiatives towards its sustainable development, and carry out more strictly controlled practices, and then will be exported to other parts of the scope of its supply chain mechanism. (Kot 2018).

In today's era where high-tech companies face global competition and challenges as well as an uncertain operational environment. In order to achieve sustainable development goals, organizations or companies need to establish an objective, impartial and comfortable performance evaluation model to be applied / responsible. With the availability of performance evaluation that is more reliable and in accordance with the criteria and meets the applicable laws and regulations, this will help company management to understand the business conditions and situations faced and be able to state whether the business they are running can utilize resources effectively or not. in addition, it can also help develop future resource allocations and targets. Conventionally, the company's operating results will be reflected in the financial statements, where information will be obtained that can state the achievement of current operating performance. However, even though financial ratios can provide good information and indication of the company's existence, it is still one-sided. In this case, certain investors and authorities do not get a comprehensive and complete picture of the company's performance appraisal. Therefore, the financial ratios of a company cannot provide a complete and complete explanation regarding the company's operating performance. (Hsu, Ou, and Ou 2015). In the effort to achieve sustainable development goals, it is suspected that there is a major obstacle, in the form of a dominant social paradigm. For this reason, it is necessary to make continuous efforts to remove obstacles influenced by the dominant social paradigm and prevent the integration of education for sustainable development, namely, education itself, correct pedagogic rules and enforcement, interdisciplinary challenges, and resistance to changes in field of education. (Thakran 2015).

Various studies related to the above have different approaches in assessment and address aspects of sustainable development. Therefore, there are still gaps in completing it so that it becomes something useful in its implementation practice. (Tien et al. 2020).

2. LITERATURE REVIEW AND HIPOTHESIS

This study aims to analyze the relationship between poverty alleviation effort did by local governments in order to improve people's welfare in Yogyakarta Province of Indonesia with the increasing of their performance. Besides, the study also would like to confirm whether smart cities concept as mediator are significantly related to the improvement of local governments performance. In order to convince that ideas, this study reviewed some thought of previous researchers as follows.

My study of phenomena related to reducing poverty and inequality in Indonesia departs from different perspectives on what stakeholders formally discuss. The approach of this study is solely

to provide a picture from a different point of view of a broader and more comprehensive condition that allows us to discuss official statistical figures in a broader context related to the reduction in poverty. (Asra 2000). For every business, performance has been assessed by fundamentals of the business relating to sales, revenue or earnings. (Osman, Shariff, and Lajin 2016). Various studies by researchers have focused heavily on performance / distribution management with an emphasis on safeguarding the developing environment. Therefore, this study is intended to examine the effect of organizational motivation on job satisfaction and its effect on organizational performance in container distribution companies in Taiwan. (Pang and Lu 2018).

Hypotheses:

H1: Poverty alleviation effort (planning & budgeting), have significant impact to the performance of local government services.

H2: Poverty alleviation effort have significant impact to the smart cities concept.

For practitioners of smart city, visualization of case studies will be more useful than explanations from academic papers or journals. This is seen from a pragmatic side only. Visualization is very useful to use when discussing the understanding of smart city and can stimulate discussion among workshop participants. Visualization can provide a different point of view with pragmatism, and then ANT, into the explanation. (Tompson 2017).
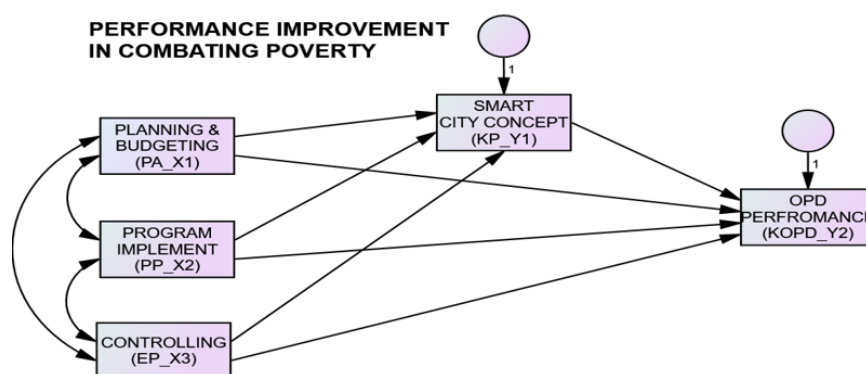
Hypotheses:

H3: Smart Cities conceptually significantly improve performances of local government.

H4: Poverty alleviation effort have significant impact to the performance of local government services through implementation of smart city concept.

The theoretical concept approach of this study is shown, as follows:

Figure 2. Conceptual Framework

3. METHODS

3.1. Research Design

This study aims to analyze the effect of the effectiveness of poverty alleviation management on the concept of a smart city and its implications for the performance of Regional Apparatus Organizations (OPD). Analysis of the effectiveness of poverty alleviation management includes elements of poverty alleviation planning which are proxied through the effectiveness of the OPD strategic planning for the management of poverty alleviation, the effectiveness of the

implementation of poverty alleviation programs, accountability and transparency in reporting the implementation of poverty alleviation programs as well as evaluating or examining the work results of the implementation of poverty alleviation by each OPD.

The effectiveness of the elements of poverty alleviation management theoretically has an influence on the concept of smart cities and on the performance of Regional Apparatus Organizations. The main objective of improving the performance of the regional apparatus organization is to provide excellent service to the community or the public. Logically, improving the performance of local governments has implications for public services. The results of the analysis of the influence of the variable on the effectiveness of the elements of poverty alleviation management on the concept of smart cities and their implications for improving the performance of OPD in providing services to the community can be used as a basis for formulating strategies for improving performance and improving services to the community.

To achieve this goal, the type of research used is explanative as suggested by (Morissan 2012), that explanative research seeks to answer the question of why, and to provide explanations and reasons in the form of a causal relationship. This research was conducted with a mixed method, namely this research is a quantitative research with a survey method, with the category of analytical survey, which is to study two or more variables in an effort to answer research questions or test research hypotheses (Morissan 2012). In order to give researchers more confidence, qualitative research was also conducted through interviews with key stakeholders, namely the Governor of DIY, the Chairperson of the DIY parliament (DPRD), and the Head of the DIY Provincial Planning Board (Bappeda). This is intended so that the magnitude and statement obtained from the results of quantitative research can be assured of their existence from the point of view of local government policies.

The data was collected, as follows: first-hand information was collected by conducting face to face interview, direct observation and also through a structured questionnaire. Second-hand information was collected from the available books, government documents, articles, and websites.

3.2. Research Variable

1. **Variable Classification**
   a. Endogen Variable
      Endogen variable of this research is performance of regional apparatus organization (Y_2)
   b. Moderating Variable
      Moderating variable in this research is conceptual component of smart cities which is bridging the poverty alleviation management activities to increase performance of the local governments in providing services to their citizenship. (Y_1)
   c. Exogen Variable
      Exogen variable of this research are all of the component of poverty alleviation management and activities, consist of:
      1) Poverty alleviation planning and budgeting (X_1)
      2) Controlling on implementation of poverty reduction management (X_2)
      3) Transparency and accountability of poverty alleviation reporting system (X_3)
2. **Conceptual Definition of Variables**
   a. Smart cities conceptual is a space that connects networks and services to become more effective, efficient, flexible and sustainable with the help of information technology, digitalization and telecommunications, to improve its services in an effort to meet the interests of its population. It can also be interpreted that in a smart city, information and telecommunication technology is formulated into services to the community so that these services become faster, more precise and sustainable in meeting the needs of the community, and for better utilization of resources and in an effort to reduce the

impact on the environment. There is also a definition as follows: A sustainable smart city is an innovative city that uses information and communication technology (ICT) in an effort to meet the needs of today's society and future generations in relation to sustainable economic, social and environmental aspects and guarantee the quality of life that is sustainable and better. (Mohanty, Choppali, and Kougianos 2016).

b. Organizational performance

A system that evaluates the level of achievement of the work results of each employee, work groups within the organization and the organization itself which is indicated by a series of actions that play a major role in identifying, measuring and developing work performance for both individuals and groups, and the organization with a view to aligning employee work results with objectives strategic of the organization. (Sandalika and Jayasekara 2018).

c. Poverty alleviation planning and controlling.

As stated in the law No. 25 Year 2004 regarding the National Development Planning System of Indonesia the national mechanism was divided into three stages e.g. long-term plan, mid-term plan, and annual plan. (Republik Indonesia 2004). In this law mentioned that all of the proposed program and/or activities should be listed in the planning documents. Listed program will be used as reference by each unit or division within local government as well as ministerial annual plan.

d. Transparency and accountability reporting system.

Transparency is providing open and honest financial information to the public based on the consideration that the community has the right to know openly and thoroughly the extent of government accountability in the management of resources entrusted to them and adhering to the law and regulations. (Santoso and Pembelum 2008). Accountability in this study refers to the Baldrige concept: Accountability means that the accountability of performance by the government to the public through performance reports. Internal accountability is a performance report as the responsibility of each department regarding programs, operations, policies, processes and compliance with laws and regulations.

3. **Operational Definition of Variables**

a. Smart Cities.

Smart cities can be identified through six component, such as: smart economy, smart mobility, smart governance, smart people, smart living and smart environment. (Cohen 2019).

b. Performance Measurement.

In order to support sustainable company growth, continuous innovation is needed. However, there is no guarantee how efficient the funds allocated in innovating will be. Therefore, planning should be done wisely for this innovation. Innovation will support the company's performance so that it can grow and develop in a sustainable manner. Thus, companies can continuously evaluate ongoing innovation projects and utilize the data obtained for decision making whether innovation activities will be continued or not.(Zizlavsky 2016).

c. Poverty Alleviation Planning and Controlling.

The operational of activity was planned by each local government apparatus based on agreed planning documents. Each activity program will conduct in the frame of planning, budgeting, and controlling scheme. All of local government apparatus will discuss regularly their achievement and problems facing during quarterly and annual meeting. The result of each meeting will be used as an input for the next activity cycles.

d. Transparency and accountability reporting system.

Transparency and accountability are the presentation of financial reports regarding poverty alleviation programs and implementation activities in an open, honest and complete manner as a form of government accountability to the public and to higher authorities. This variable is measured based on indicators:

1) The effectiveness of the report presentation includes; the ability to prepare financial reports, the level of ability to complete financial reports in a timely manner, and the preparation of financial reports in accordance with applicable public accounting standards.
2) Accessibility of financial reports includes; open publication of financial reports, easy access to financial reports, the public can access financial reports via the internet.
3) Accountability; honest presentation of financial reports, accountable financial reports to a higher authority, and accountability of financial reports to the public at large.

3.3. Location of the research

This study was conducted in the entire areas of special region of Yogyakarta province (D.I.Y), which is consists of four (4) Regencies/Regencys and one (1) City. All of those local governments take the same role in efforts to improve the regional economy. DIY with a population of 3,842,932 (BPS DIY, 2020), which includes the City of Yogyakarta (431,939), Sleman Regency (1,219,640), Gunung Kidul Regency (742,731), Bantul Regency (1,018,042), and Kulon Progo Regency (430,220), has the potential in the form of reliable natural and environmental resources. The GRDP growth rate (gross regional domestic product) in the third quarter of 2020 showed a figure of 43.86% while the previous year (2019) in the same quarter the GRDP was 6.48%. This means that there is a tremendous increase in speed. However, the percentage of poor family still high. Based on the statistic figure shows by DIY Statistic Board, the average percentage of the family who live under poverty line are 12.28% of DIY, which is consist of 18.01% of Kulonprogo regency, 13.50% of Bantul regency, 17.07% Gunungkidul regency, 8.12% of Sleman regency, and 7.27% of Yogyakart city.

The province of DIY was chosen as the location for this study because since 2012 DIY has a Privileged Law (Law Number 13 of 2012) which states that the DIY Provincial Government has the privilege and institutional designation and governance based on local wisdom and culture. distinguishes it from other provinces in Indonesia. This gives a strong enough meaning for efforts to improve community welfare, including in terms of poverty alleviation. In addition, DIY was chosen as the location for research because of the ease of obtaining data.

3.4. Population and the research sample

Population of this study means that all of the existing local government institutions / organizations which is consist of all units or division at provincial level as well as at regencies and city level from the top management up to sub-Regency level (kecamatan). While the sample of this study is the whole units who is implementing poverty alleviation programs or projects within period of 2010 - 2020. Based on statistical data provided by Statistic Board of DIY as stated in the table-1 below, shows that in 2020 the entire DIY province have 813 divisions / units who is provided services to the public.

Table-1: Number of Population

Areas	Division / Government Units	Sub-Regency / Kecamatan	Total
Kulon Progo	105	12	117
Bantul	112	17	129
Gunubg Kidul	98	18	116
Sleman	124	17	141
City of Yogyakarta	128	14	142
DIY Province	168	-	168
Total Population			813

Source: Local Government website, 2021.

Number of samples to be used in this study base on Slovin formula is 270 which is consist of division in each local government as well as provincial government who is dealing with poverty alleviation activities.

A.   **Type and Source of Data**
   All of quantitative data in this research is primary data obtained from research instruments contained in the form of a statement in the questionnaire. Primary data relates to respondents' perceptions of the performance of government agencies, public services, and elements of regional financial management; planning, implementation, accountability and transparency, as well as financial supervision regarding to the implementation of poverty alleviation programs/project. Besides, the statement of selected resource persons regarding policy and decisions made by local governments related to poverty alleviation management and accountability become the output of the qualitative data.

B.   **Data Collection Technique**
   The data collection technique in this study used a questionnaire, which was delivered directly to the respondent containing a statement and an alternative measurement scale to get respondents' responses about the variables studied, namely: the performance of regional units, smart city conceptual, and elements of poverty alleviation management activities which include: poverty alleviation planning, budget execution, accountability and reporting transparency. For the qualitative data used direct interviews.

C.   **Research Instrument**
   The research instrument used for quantitative data collection was a list of questions. Respondents were asked to state their choice of each statement given. Measurement of each research variable uses a Likert scale, namely the interval measuring scale using the usual five-category Likert scale with numbers 1 to 5 as follows: strongly agree with a score of 5, agree with a score of 4, neutral with a score of 3, disagree with a score of 2, and strongly disagree with a score of 1. Each variable was divided into numbers of indicators and each indicator supported by one or more questions.

3.5. Data Analysis Technique

1.   **Descriptive analysis.**
   For the quantitative data, descriptive analysis used aims to determine the extent of respondent's responses or perceptions to the smart city concept variables and poverty alleviation management element variables, meanwhile to find out regional performance services is to describe the optimization of work unit service delivery to the community. Descriptive analysis is expressed through data tabulation tables, both frequency distribution tables, histogram graphs and then describing important aspects according to the research objectives to be achieved.

2.   **Structural Equation Modeling (SEM) analysis**
   The reason for using SEM in this study is because the concept or construct used is unobserved or latent. In addition, the causal relationship between exogenous and endogenous variables can be determined more fully. Not only can the causality relationship contained in the observed variables or constructs be detected, but the components that contribute to the construct itself can be determined in magnitude. The steps in the analysis using SEM are as follows:
   a.   Formulate a model
       Based on the formulation of the problem and the basis of theoretical frameworks as well as relevant research studies, a framework of thought and then proposed a research hypothesis. This research hypothesis is a proposed model to be confirmed empirically through the SEM analysis method.

b. Make a Path Diagram

After the model is formulated, the model to be tested is displayed in a complete path diagram so that it is easy to determine the causality relationship of exogenous and endogenous variables. In a path diagram, a straight arrow shows a direct causal relationship between one variable and another, while a two-way arrow shows the correlation between variables.

c. Formulate the Measurement equation.

After the model and path diagram have been created, the next step is to convert the path diagram into equations, namely: measurement equations for exogenous latent variables, measurement equations for endogenous latent variables, and structural equations.

4. RESULT AND DISCUSSION

4.1. Results

4.1.1. Test Results of the Validity and Reliability of Research Instruments

a. Results of the Research Instrument Validity Test

The validity and reliability test are test of the questionnaire items and it's used by researchers to measure respondents' perceptions expressed on a Likert scale. Validity and reliability tests need to be done to determine the quality of research instruments. Based on the analysis result, it can be seen that the overall statement items of the poverty alleviation planning effectiveness variable (X1) produce r-count (item correlation with the total measured instrument) greater than the cut-off value (r-table) of 0.156 or a significance value less than 0.05. The results of this test indicate that all statement items for the poverty alleviation planning variable are declared valid to measure the indicators of the poverty alleviation planning effectiveness variable.

Figure 2. Performance Improvement in Combating Poverty
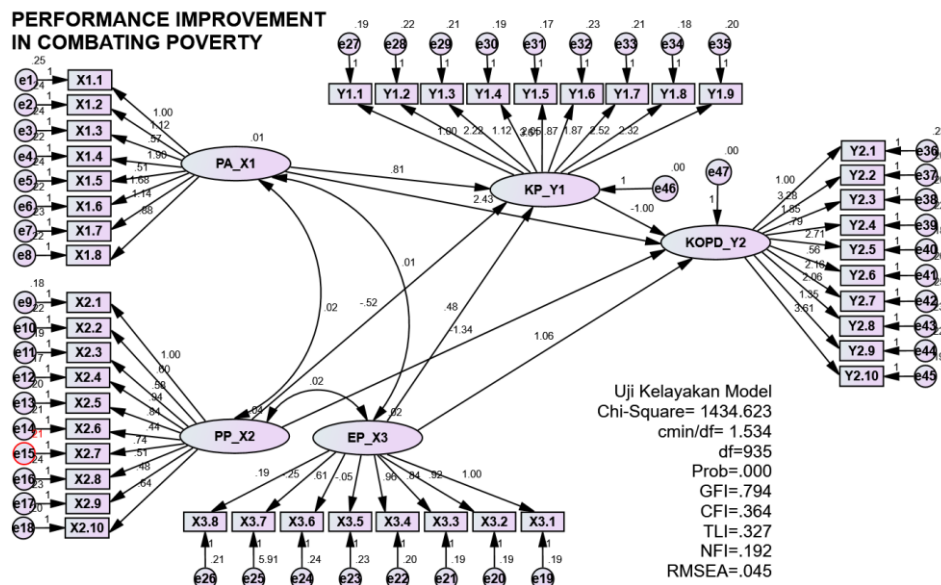
Based on analysis result, it can be seen that the overall statement items of the poverty alleviation implementation execution effectiveness variable (X2) produce r-count (item correlation with the total measured instrument) greater than the cut-off value (r-table) of 0.156 or a significance value of less than 0.05. The results of this test indicate

that all statement items for the variable of poverty alleviation implementation effectiveness are declared valid to measure the indicator of the variable of poverty alleviation implementation effectiveness.

Based on analysis result, it can be seen that the entire statement of the transparency and accountability report variable (X3) results in a value of r-count (item correlation with the total measured instrument) greater than the cut-off value (r-table) of 0.156 or a significance value of less than 0.05. The results of this test indicate that all statement items for the transparency and accountability variables of reporting are declared valid to measure the indicators of the transparency and accountability variables of reporting.

The other analysis result shows that the entire statement of the smart city conceptual variable (Y1) results in a value of r-count (item correlation with the total measured instrument) greater than the cut-off value (r-table) of 0.156 or a significance value of less than 0.05. The results of this test indicate that all statement items for the smart city conceptual variables are declared valid to measure the indicators of the smart city conceptual variables.

The analysis result of local government performance shows that the entire statement of the local government service unit performance variable (Y2) results in a value of r-count (item correlation with the total measured instrument) greater than the cut-off value (r-table) of 0.156 or a significance value of less than 0.05. The results of this test indicate that all statement items for the performance of local government service unit variables are declared valid to measure the indicators of the performance of local government service unit variables.

b. Research Instrument Reliability Test Results

The analysis results of the reliability testing of research instruments on the variables of poverty alleviation planning effectiveness, poverty alleviation implementation effectiveness, transparency and accountability of reporting effectiveness, smart city conceptual effectiveness, and performance of local government service unit (OPD), shows that the results of the Cronbach Alpha coefficient value for each research variable resulted in a cut-off value greater than 0.6. The test shows that the research variable research instrument has been tested reliable, meaning that the research variable instrument used has a good consistent level in producing the measured score.

4.1.2. Descriptive Analysis Results
a. Poverty Alleviation Planning

Planning activities and process is very important stage of the management. Planning and budgeting is an important aspect for public organizations, given that the main purpose of public organizations is to provide services to the community not to seek profit. The wide needs for community service must be met gradually and continuously through an activity program planning and a budget that is able to accommodate the needs of community services. The poverty alleviation planning is reflected in three indicators, namely the level of availability of planning documents, the budget preparation process, and the characteristics of the clarity of budget targets. Based on the analysis result shows that the local governments division / work units have carried out the poverty alleviation planning process very well. The average value of the indicator of the level of availability of planning documents received a response of 4.27, the indicator of the budgeting process received a response of 3.86 and the indicator of characteristics of target clarity was 3.94, while the average value for the variable of effectiveness of budget planning was 4.04. The three indicators of poverty alleviation planning variables tended to be very good responses from respondents.

b. Poverty Alleviation Implementation Activities

Implementation of planning execution is an important aspect of the local government management system. No matter how good the planning has been developed, if the implementation is not carried out properly, it will be in vain in the sense that the program implementation process and the allocated budget do not executed as expected. The poverty alleviation implementation activities is reflected in three indicators, namely document completeness, adherence to regulations, and separation of functions as a form of internal control in the management of regional revenues and expenditures.

Of the three indicators of the poverty alleviation implementation variable, the document completeness indicator received a response with a mean score of 4.06; the obedience indicator to the rules gets a response with a mean score of 4.12 and the function separation indicator gets a response with a mean score of 4.14; while the variable of budget execution effectiveness received a response with an average score of 4.11. It can be seen that the highest average score of the three indicators of budget execution variables is an indicator of the separation of functions, followed by an indicator of compliance with rules, then an indicator of document completeness.

c. Transparency & accountability of the reporting system

The financial report is a means to provide information to interested parties, as well as a form of responsibility of the parties given the mandate, as well as a basis for assessing the achievement of work results. Transparency and accountability of poverty alleviation implementation reporting is reflected in three indicators, namely: effectiveness of poverty alleviation implementation reporting, accessibility of implementation reports, and accountability of the implementation reports.

Based on the analysis result shows that the respondents' responses to the transparency and accountability variables of poverty alleviation implementation reporting with fully eagerness to contribute. The average value of the indicator of the effectiveness of the presentation of implementation process statements received a response from the respondents of 3.95; the poverty alleviation implementation report accessibility indicator received a response with an average score of 3.69; and the accountability of the implementation statements got a response from the respondents with an average score of 3.99; while the average score of transparency and accountability of reporting was 3.88.

Based on the average score of indicators and variables of transparency and accountability of poverty alleviation implementation reporting in a comprehensive manner, it can be described that from the aspect of the effectiveness of the presentation of implementation statements based on applicable accounting standards (mean score 2.92), respondents agree that the preparation of implementation statements is carried out in a timely manner (mean score 3 99).

d. Smart city conceptual

The conceptual of smart cities actually already been achieved and implemented by communities in their daily activity life. Every single person has their own information and communication technology apparatus. In regard to smart city conceptual variable in this study there are three indicators was analysis, namely: ease and reliability to get information, used of information, and accountable & benefit of the information.

The analysis result shows the responses of respondents to the smart city conceptual variables of local government division / work units in DIY Province regarding poverty alleviation activities, the average score of respondents 'responses for indicators of ease and reliability to get information aspects is 3.81 two items measuring ease to get information aspects, namely, the easiest access with a mean score of 3.91; meanwhile, the reliability information related goods and services with a certain quality level at the

local government apparatus at the best quality of information with an average score of 3.72.

The used of information for support their activities shows that the respondent's response with an average score of 3.85, indicating that respondents tend to strongly agree that the results of the work program of activities carried out at each local government division unit are the best comparison between input and output. The indicator of the accountable and benefit aspect of the respondent's response shows the mean score of 3.80; between the two statement items for the aspect of accountability, namely: the results of work programs and activities carried out can be achieved according to standards, get a response with an average score of 3.79, and the statement items that the results of programs and activities are in accordance with the objectives of the OPD get a response with an average score amounting to 3.81. Meanwhile, the outcomes indicators include the statement that the programs and activities that have been implemented can be felt by the whole community with a mean score of 4.14.

e. Performance of Local Government service unit (OPD)
    Measurement of the performance of local government agencies, especially the local government division / work units in Regency (Kabupaten) / City government in DIY Province, present as response of public satisfaction with public services. This is the main goal for public organizations, especially government organizations, all activity programs and budgets are aimed at fulfilling the public's need for public services. Public services in this study are reflected in four indicators, namely, service quality, service procedures, service costs and service support.

    Based on the analysis result shows that the respondent's response to the public service variable, the average score of the service procedure indicator got a response of 3.95, the service quality indicator received a response with an average of 3.89. The service cost indicator received a response of 3.91. Meanwhile, service support indicators get a mean score of 3.94. Of the ten items, the best response statement is the statement item on the comfort of the service environment at the one stop service unit is maintained with a mean score of 4.03, followed by a statement that the service officer has been clearly defined with a mean response score of 4.05.

4.1.3 . Result of SEM Analysis
Based on the analysis result, it shows that the value of the factor loading for each indicator exceeds the standard cut-off value of 0.5, the probability value (p) is less than or equal to 0.05, the Reliability Construct value of 0.967 is greater than the standard cut-off value of 0.7 and the Variance Extract value of 0.712 is greater than the standard cut-off value of 0.5. The results of this test indicate that the indicators tested have good reliability in shaping and operationalizing the latent variables of poverty alleviation planning effectiveness, poverty alleviation implementation effectiveness, reporting transparency and accountability of poverty alleviation implementation activities.

The other analysis result shows that the value of the loading factor for each indicator exceeds the standard cut-off value of 0.5, the probability value (p) is less than or equal to 0.05, the Reliability Construct value is 0.860, which is greater than the standard cut-off value of 0.7 and the Variance Extract value of 0.541 is greater than the standard cut-off value of 0.5. The results of this test indicate that the indicators tested have good reliability in establishing and operationalizing the latent variables of the smart city conceptual and the performance of local government services.

For the normal analysis of SEM, based on the results of data processing shows that the CR value of the multivariate is 1.568 which is between -2.58 to 2.58, so it is concluded that the multivariate normality assumption has been fulfilled, thus the normality assumption required by SEM analysis has been fulfilled. Besides, the test results of outlier analysis shows that there is no single value of

Mahalanobis distance squared for each observation data that exceeds the value of the Chi Square Table (215.1489). Thus, the collected observation data is free from the outlier problem. The multicollinearity problem is that there is a very strong relationship between the hexogen-measured variables and the hexogen. The output result for the correlation matrix does not exceed 0.9. The results of the line evaluation indicate that multicollinearity problems do not occur. The results of the SEM assumption test prove that the data is normally distributed, there are no outliers and there is no multicollinearity problem. The observation data has fulfilled the requirements to be tested on the structural equation model that the researcher built with the help of the AMOS 18 program (Analysis of the Moment of Structure). Based on the SEM above result then the hypotheses analysis was taken. The result of this analysis shows that all of hypotheses (H1, H2, H3, and H4) are significant. The other qualitative statements gave us fully believed that all of local government as well as provincial government of DIY policies are in line with governance principal and based on the laws and regulations.

4.2. Discussion

The policies of decentralization and regional autonomy provide opportunities for regions to seek regional potential sources that can be utilized for the maximum welfare of the community. Law Number 13 Year 2012 regarding the Privileges of DIY has tremendous potential in government management. In the Specialization Law of DIY, especially Article 15 paragraph 1 letter g, it is stated that the obligation of the regional government is to promote and develop regional competitiveness. This is a strength for DIY government administrators in an effort to realize the prosperity and welfare of its people. It is also in line with the mandate of Law Number 23 of 2014 concerning Regional Government.

In regard to this study, based on the above result described, the poverty alleviation effort done by each local government (Regency and City) of DIY Province are in the right track. The important functions in running the wheels of regional government, especially to achieve prime performance, are the executive, legislative and independent auditors. In relation to agency theory, the relationship between the legislature and the executive is an agency relationship in which the legislature represents the people as the principal and the executive as the agent. The legislature represents the people together with the executive to formulate policies, especially budget formulation policies. The people's expectation is that both the legislative and executive branches can put forward the interests of the people, especially the fulfillment of the need for better services that are considered urgent according to the time dimension.

5. CONCLUSION

By analyzing the application of the green infrastructure concept in road corridors, it is hoped that the results of this study can provide information to project implementation about the benefits of implementing the green infrastructure concept in road projects in terms of road design. Determine whether the project has met the conceptual standards of the green road concept which includes social, economic and ecological aspects both at the time of planning or when the project is implemented, in accordance with the general guidelines for implementing sustainable construction in the Minister of PUPR Regulation No. 5 of 2015. From visual observations and based on existing data from 5 categories of green road criteria on the Bromo KSPN corridor road, it can be concluded that there are a total of 18 criteria subcategories that have been implemented in the road work project to Bromo KSPN.

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