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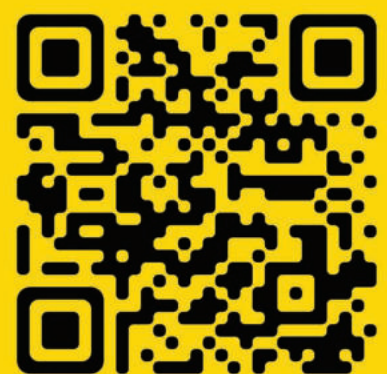
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## **Implementation of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline in the Finance, Asset, and Revenue Management Office of Minahasa Regency**

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**Abstract.** This study aims to 1) find out, analyze and describe the Implementation of Government Regulation No. 53 of 2010 concerning Discipline for Civil Servants in the Finance, Asset, and Revenue Management Office of Minahasa Regency, 2) To find out, analyze and describe what factors influence the Implementation of Regulations Government No. 53 of 2010 concerning Discipline for Civil Servants at the Office of Finance, Assets and Revenue Management of Minahasa Regency. The research method used is qualitative research with a purposive sampling technique. The research location is the Minahasa Regency Office of Finance, Assets, and Revenue Management. Data collection techniques are observation, interviews, and documentation which are then analyzed through data reduction, data presentation, and conclusion. The results of the study show that 1) Policy implementation of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline at the Office of Financial Management, Assets and Regional Revenue of Minahasa Regency has not gone well, which is influenced by two things, namely the implementation of the policy is still not good and the environmental conditions of the policy are not supportive. 2) Factors influencing the implementation of the policy of Government Regulation No. 53 concerning the Discipline of Civil Servants at the Office of Finance, Assets and Revenue Management of the Minahasa Regency are a) socialization of the policy is still weak so that Civil Servants do not understand the policy, b) the mentality of Civil Servants is still not good which resulted in not optimal care, awareness and responsibility towards the agency, c) there was no good example from the leadership, d) the implementation of Rewards and Punishment was still unclear and not firm, e) there were differences in treatment from superiors to subordinates because of closeness relationship (favouritism factor), f) no clear job description.

**Keywords.** Implementation, Government Regulation No. 53 of 2010, Office of Finance, Assets and Revenue Management of Minahasa Regency

### **A. Introduction**

The success of a government organization in providing quality services is determined not only by the expertise and skills of the apparatus but also by the discipline of the apparatus itself. For government officials, this discipline includes obedience, loyalty, sincerity in carrying

out duties, and the ability to sacrifice, in the sense of sacrificing personal and group interests for the benefit of the state and society.

Recognizing the importance of discipline from government officials, the Government issued a Policy in the form of Government Regulation Number 53 of 2010, Concerning the Discipline of Civil Servants, which among other things, regulates the following: obligations, prohibitions, sanctions, procedures for examining, procedures for imposing and delivery of disciplinary punishment, and procedures for filing objections against disciplinary punishments carried out.

Government Regulation no. 53 of 2010 clearly states the definition of discipline and the affirmation of sanctions given to disciplinary offenders. Civil Servant Discipline is the ability of Civil Servants to comply with obligations and avoid prohibitions specified in laws and/or official regulations which, if not complied with or violated, are subject to disciplinary punishment. Acts of civil servants who do not comply with their obligations and/or violate the prohibition of civil servant disciplinary provisions, whether committed inside or outside working hours[1].

The Minahasa Regency Asset Management, Finance, and Income Management Office have attempted to implement the Civil Servant Discipline Policy, one of which is by taking fingerprint attendance. However, there are still loopholes that employees take advantage of to be able to leave work for which they are responsible. In addition, almost no visible action from superiors to reprimand or give warnings to employees who violate discipline. Apart from that, in the initial research, it was impressed that Government Regulation no. 53 regarding Civil Servant Discipline is only applied half-heartedly and only prioritizes tardiness and attendance. In contrast, other aspects, such as performance and others, should be given more attention. In fact, as a form of policy, this regulation should be implemented as a whole and comprehensively.

These problems prompted researchers to conduct a scientific study through research with the title "Implementation of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline in the Minahasa Regency Finance, Asset and Revenue Management Service."

The focus of the problem in this study is the Implementation of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline in the Minahasa Regency Finance, Asset and Revenue Management Service.

The formulation of the problem is 1) How is the Implementation of Government Regulation No. 53 of 2010 concerning Civil Servants' Discipline in the Finance, Asset and Revenue Management Office of Minahasa Regency?; 2) What factors influence the Implementation of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline in the Finance, Asset and Revenue Management Office of Minahasa Regency?

Furthermore, the purpose of this research is 1) To find out, analyze and describe the Implementation of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline in the Minahasa Regency Finance, Asset and Revenue Management Service; 2) To find out and analyze and describe what factors influence the Implementation of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline in the Finance, Asset and Revenue Management Service of Minahasa Regency.

## **B. Literature review**

### **Public Policy**

Agustino offers this definition of public policy (2006: 18), namely: A series of actions proposed by a person, group, or government in a particular environment where there are obstacles, difficulties, and opportunities where the policy is proposed so that help in overcoming it to achieve the intended goal. This explains that, after all, the policy must show what is done and what is proposed in several activities in a problem[2].

Wahab (2007:3) argues that policy is an action that leads to goals proposed by a person, group, or government in a specific environment in connection with the presence of certain obstacles while looking for opportunities to achieve goals or realize the desired goals[3].

Based on the definition above, Putra (2001: 245) says that the main characteristics of a definition of public policy are: a) Public policy attention is shown to actions that have a specific purpose; 2) Public policy can be positive or negative; 3) Public policy has rules (laws) that are governing; 4) Public policy is intended for the benefit of society[4].

The types of public policies, in the opinion of Sutopo Sugiyanto (2001:4-6), are 1) Substantive and Procedural Policies, namely a policy in terms of the substance of the problems faced by the government and the parties involved in the formulation of the policy; 2) Distributive, Retributive, and Regulatory Policies, namely a policy that regulates the provision of services/benefits to individuals or groups, companies, regulations regarding the transfer of wealth allocation, ownership, rights, and arrangements regarding the provision of goods/services by the private sector; 3) Material Policy, which is a policy that regulates the allocation/provision of accurate material sources for receipts; 4) Public Good and Private Goods policies, namely a policy that regulates the provision of goods and services by the government, for the benefit of the public and arrangements regarding the provision of goods/services by private parties[5].

Public policy has elements of public policy. According to Sutopo Sugiyanto (2001:11-13), public policy elements are 1) Inputs. Public policy issues, namely a background condition or event that causes the "public policy problem" to arise; 2) Process. Policy making is political, in which various interest groups are involved in this process; 3) Outputs. Public policy is a series of actions intended to solve problems or achieve specific goals as desired by public policy; 4) Impacts. Namely, the impact on the target group, what is meant by target groups here are people, groups of people, and organizations whose behavior and circumstances want to be influenced or changed by the public policy[5].

In this public policy, there is a process that must be passed through the following stages: 1) Policy formulation; this stage starts from the formulation of the problem to the choice of alternatives to be recommended and ratified by authorized officials; 2) Implementation of public policy after the authorized official approves the public policy, then the public policy is implemented; 3) Public policy monitoring is the process of supervising the implementation of policies to obtain information about how far the goals of public policies have been achieved; 4) Evaluation of public policy, has the aim of conducting an assessment of the results of the policy before and after the enactment of a policy.

### **Public Policy Implementation**

Santoso (2010: 43) said that a policy is a set of ideas or goals that a government or organization wants to achieve[6]. To make the policy effective, the government or organization must put it into action - that is, take the steps needed to make it happen. Implementation involves doing what is necessary to make the policy work, like implementing the policy goals in a way

that is effective and temporary. At the same time, Nugroho (2006) says that Public policies can be implemented in many ways to help them achieve their goals. Some public policies, like laws, have specific instructions for implementing them. Other public policies, like programs, may have more general guidelines that different organizations or people follow depending on the specific situation[7]. In his book *Public Policy*, Nugroho (2009, 494-495) defines Policy implementation as ensuring that a policy is carried out the way it was designed[8]. Anderson in Dilapanga, Pangalila, and Supit (2023) argued that policy implementation can be seen in four aspects: "Who is involved in policy implementation, the nature of the administrative process, compliance with policy, and the effect of implementation on policy content and impact." [9]

Many factors also determine the success of public policy implementation. Experience shows that everyone and any organization must avoid the risk of failure in implementing public policies. Abdul-Wahab (1997), quoted from Lumingkewas (2006:117), suggests that the risk of failure of public policy implementation can be traced to three domains (regions): 1) bad execution; 2) The policy itself is bad (bad policy), and 3) The policy had bad luck[10].

### **Discipline**

According to Anoraga (2002:95), discipline is always obeying the rules. Two critical factors in discipline, namely time and activities or actions for the source of discipline, namely awareness, besides that there is expertise or high skills in carrying out tasks[11].

There are two types of discipline in the organization, namely: (1) preventive discipline and (2) corrective discipline (Sondang P. Siagaan, 1995)[12].

Corrective sanctions should be carried out in stages, starting from the lightest to the heaviest. Strauss mentions four stages of imposing corrective sanctions, namely: (1) oral warning, (2) written warning, (3) disciplinary layoff, and (4) discharge. ) In addition, in imposing corrective sanctions, the following three things should be considered: (1) the employee who is given the sanction must be informed of what violation or mistake he has committed; (2) the person concerned is given the opportunity to defend himself and (3) in the event of the imposition of the heaviest sanction, namely dismissal, it is necessary to conduct an "exit interview" at which time it is explained, among other things, why management was forced to take such harsh action[13].

Senge (2006) put forward the core discipline, which is the foundation for building a learning organization framework, which consists of a) Systemic Thinking; b) Personal Mastery; c) Mental Models; d) Shared Vision; and e) Team Learning[14].

According to Soegeng (1994: 40), there are 26 primary obligations that civil servants must obey. If the obligations of civil servants are to be grouped, the grouping is 1) Obligations of civil servants relating to or to the State; 2) Civil servant obligations relating to or to the Government; 3) Civil servant obligations related to or to official duties; 4) Civil servant obligations related to or to the community; 5) The obligations of civil servants relating to or to their subordinates; 6) Obligations of civil servants related to or to their superiors; 7) Obligations of civil servants related to or to fellow citizens[15].

### **Government Regulation No. 53 of 2010**

In this Government Regulation, what is meant by[1]:

1. Civil Servant Discipline is the ability of a Civil Servant to comply with obligations and avoid prohibitions specified in statutory regulations and/or official regulations which, if not complied with or violated, are subject to disciplinary punishment.

2. Civil Servants, now abbreviated as Civil Servants, are Central Civil Servants and Regional Civil Servants.

3. Violation of discipline is every word, writing, or act of civil servants that do not comply with obligations and/or violates the prohibition of civil servant disciplinary provisions, whether committed inside or outside working hours.

4. Disciplinary punishment is imposed on civil servants for violating civil servant disciplinary regulations.

5. Central Personnel Development Officials, Provincial Regional Personnel Development Officials, and Regency/City Regional Personnel Development Officials are referred to in the laws and regulations governing the authority to appoint, transfer and dismiss Civil Servants.

6. Administrative measures can be taken by civil servants dissatisfied with the disciplinary punishment imposed on them in the form of administrative objections or appeals.

7. The objection is an administrative effort that can be taken by civil servants who are dissatisfied with the disciplinary punishment imposed by an official who has the authority to punish the superior the official who has the authority to punish.

8. An administrative appeal is an administrative effort that can be taken by civil servants who are dissatisfied with disciplinary punishment in the form of dishonorable dismissal at their request or dishonorable discharge as civil servants

9. handed down by an official with the authority to punish the Personnel Advisory Board.

### **C. Method**

The method used by researchers in this study is a qualitative research method. Bogdan and Taylor (1975:5) define The qualitative approach as a research procedure that produces descriptive data in the form of written or spoken words from people. It is a fundamental approach to understanding a social phenomenon and the perspective of the individual being studied. Qualitative research is a detailed study using data collection techniques from subjects in the research environment so that researchers can interpret the phenomena studied[16].

The research location is at the Minahasa Regency Finance, Asset, and Revenue Management Service. The primary data sources in this study are Person data, namely data obtained through interviews with people whom researchers value as having knowledge and information relevant to the focus of the problem, in this case, the heads of fields, heads of sections, and several implementing employees and not people or data in the form of documentation, namely documents that are relevant to research.

Documents in the form of photos, pictures, tables, graphs, and so on that are relevant in this case documents include organizational structure, number of employees, absence summary, fingerprint absence tools, and other documents that contain the meanings of Implementation of Government Regulation No. 53. the Year 2010 concerning Civil Servant Discipline is in the Asset, Finance, and Revenue Management Office of Minahasa Regency. In order to collect the data needed for this research, the researchers used the following basic techniques: Observation, Interview, and Documentation.

This study uses Miles and Huberman's Interactive Analysis Data technique (2002): data reduction, data presentation, and verification/conclusion [17]. In testing the validity of the data in this study, researchers will use four criteria, namely: credibility (data trust), transferability, dependability (dependency), and confirmability (data objectivity).

## **D. Result and discussion**

### **Result**

Based on research conducted by researchers on the focus of the problem, namely the Implementation of Government Regulation 53 of 2010 concerning Civil Servant Discipline in the Revenue and Asset Financial Management Service of Minahasa Regency, the researchers found the following:

#### **1. Policy implementation of Government Regulation no. 53 of 2010 concerning Civil Servant Discipline at the Minahasa Regency Revenue and Asset Finance Management Office.**

Policy implementation of Government Regulation no. 53 of 2010 concerning Civil Servant Discipline at the Minahasa Regency Revenue and Asset Finance Management Service needs to be adequately implemented. This was revealed in interviews where many employees and even leaders still need help understanding Government Regulation 53 of 2010 so the policy cannot run automatically. A rule can only be implemented if one understands the rule. From the data obtained, Government Regulation 53 of 2010 concerning Civil Servant Discipline is only seen in terms of time discipline and work discipline, even though the articles contained therein contain many other regulations, including pronouncing the Civil Servant oath/pledge; work honestly, in an orderly, thorough and enthusiastic manner for the benefit of the state; come to work and comply with the provisions of working hours; achieve the set employee work targets; use and maintain state property as well as possible; provide the best possible service to the community; guide subordinates in carrying out tasks; provide opportunities for subordinates to develop careers; comply with official regulations stipulated by the competent authority; giving or agreeing to give something to anyone either directly or indirectly and under any pretext to be appointed to a position; receive a gift or any kind of gift from anyone related to his position and/or work; act arbitrarily against his subordinates; take an action or not take an action that could impede or make it difficult for one of the parties being served so as to result in a loss for the person being served; hinder the running of official duties; and various other rules that have been stipulated in Government Regulation No. 53 of 2010.

#### **2. Factors influencing the implementation of the Government Regulation no. 53 of 2010 concerning Civil Servant Discipline at the Revenue and Asset Finance Management Office of Minahasa Regency, namely:**

a) Inadequate socialization of policies results in civil servants' understanding of policies; in this case, the policies of Government Regulation no. 53 of 2010 concerning Civil Servant Discipline at the Revenue and Asset Finance Management Office of Minahasa Regency are still lacking, so it cannot be adequately implemented

b) The poor mentality of employees, in this case, employees have no concern about regulations that should bind them as civil servants, and there need to be aware of their responsibilities for implementing regulations, as well as responsibility for the organization in which they work. There needs to be a leadership role model/example of discipline.

c) According to Government Regulation No. 53 of 2010, the leadership elements, in this case, should guide their subordinates to carry out their duties and work. However, the research found that many leadership elements also did the same thing, leaving the office for personal gain.

d) There is no clear and firm sanction in the form of Reward and Punishment. In this case, the provision of sanctions and punishments has been regulated in Government Regulation No. 53 of 2010. However, elements of the leadership do not take firm action against employees who violate discipline.

e) The factor of favoritism is where some employees feel that they have more abilities and expertise than others, so they feel very much needed in the DPKAP and act as they please.

f) There is no clear Job Description for the implementing staff, so the executors only wait for instructions from their superiors in working.

### **Discussion**

The principle of "Good Governance" is popularly touted in efforts to reform the public service system in Indonesia. This is triggered by the low quality and slowness of service, a symptom commonly present in the performance of the public service bureaucracy in Indonesia until now. Poor service quality is still a public complaint by service users and is an "urgent" matter for improvement.

Discipline is not just born; discipline is the result of formation, a habit that is repeated and becomes part of one's life. Apart from within a person, the environment also plays a vital role in the success of the formation of the discipline. Hasibuan (2007) says that several indicators affect the level of discipline of an organization's employees, including capabilities/abilities, leadership, remuneration, fairness, inherent supervision, sanctions/punishments, firmness, and human relations[18]. The indicators put forward by Hasibuan and the things mandated by the government regulatory policies are implemented. The administration will be orderly and regular, smooth in service, and official tasks can be carried out precisely and quickly, which in the end, creates the expected picture of discipline.

Recognizing the importance of discipline from government officials, the Government issued a Policy in the form of Government Regulation Number 53 of 2010, Concerning the Discipline of Civil Servants, which among other things, regulates the following: obligations, prohibitions, sanctions, procedures for examining, procedures for imposing and delivery of disciplinary punishment, and procedures for filing objections against disciplinary punishments carried out.

Government Regulation no. 53 of 2010 clearly states the definition of discipline and the affirmation of sanctions given to disciplinary offenders. Civil Servant Discipline is the ability of Civil Servants to comply with obligations and avoid prohibitions specified in laws and/or official regulations which, if not complied with or violated, are subject to disciplinary punishment. Acts of civil servants who do not comply with their obligations and/or violate the prohibition of civil servant disciplinary provisions, whether committed inside or outside working hours.

### **1. Policy Implementation of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline in the Finance, Asset, and Revenue Management Office of Minahasa Regency**

According to Thomas R. Dye, public policy is the study of "what the government does, and why the government takes these actions, and what are the consequences of these actions" (Parsons, 1997)[19].

The policy of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline in the Minahasa Regency Finance, Asset and Revenue Management Service is

classified in the policy as talking about what the government is doing, why the government is doing it and what are the consequences of this action. In the first part, it has been explained what the government is doing, in this case, to improve public services to achieve good governance, with various problems surrounding civil servants as government officials who provide services. Namely, among others, poor performance due to poor discipline of Civil Servants; for this reason, the government feels the need to make Government Regulation Policy No. 53 of 2010 concerning Civil Servant Discipline so that civil servants are more disciplined in their work.

However, a policy will only be a dream or a good plan stored neatly in the archives if there is no realization. Policy realization, in this case, is referred to as policy implementation. Therefore, the study of public policy must recognize the implementation stages of a policy process.

Thus, the three types of stages of policy analysis activities are interconnected with one another. Policies at this planning stage include various activities related to planning. In this case, the Government Regulation Policy No. 53 of 2010 concerning Civil Servants' Discipline has already passed the planning stage, where it has been made/issued in the form of Government policies since October 2010, so it can be said that this policy has been in the implementation phase for almost a year. However, if viewed globally by government agencies, this policy has yet to be appropriately implemented.

Based on research conducted at the research location, namely the Regional Finance, Asset, and Revenue Management Office regarding Policy Government Regulation No. 53 of 2010 c concerning Civil Servant Discipline, it can be seen that the policy cannot run well; this indicates that the policy itself is good enough because it has a purpose and good planning but poor execution or bad execution domain (area) according to Abdul Wahab in Lumingkewas (2006:117)[10].

Furthermore, according to Abdul Wahab (2007), the failure of policy implementation both in terms of process and results achieved in general can stem from 3 (three) primary factors: a) Due to the condition that the content of the policy is not well formulated (bad policy); b) As a result of poor policy implementation (bad execution); c) As a result of unfavorable policy environmental conditions (bad condition)[3].

Based on this opinion, it can be seen that the cause of the failed implementation of the policy of Government Regulation No. 53 concerning the Discipline of Civil Servants at the Office of Finance, Assets and Revenue Management of the Minahasa Regency includes or originates from the two things mentioned above, namely (2) As a result of poor policy implementation (bad execution), and (3) As a result of unfavorable policy environmental conditions (bad condition). Whereas for the first point, namely (1) As a result of the condition of the policy content (the content of policy) not well formulated (bad policy), in this case, the policy formulation contained in Government Regulation No. 53 concerning Civil Servant Discipline already contains elements of clarity and is easy to understand, it is just that from the data obtained that Government Regulation 53 of 2010 concerning Civil Servant Discipline, due to lack of socialization, understanding of this regulation become fuzzy and unclear. This government regulation is only seen in terms of time discipline and work discipline, even though from the articles contained therein there are many other regulations, including pronouncing the civil servant oath/pledge; work honestly, in an orderly, thorough and enthusiastic manner for the benefit of the state; come to work and comply with the provisions of working hours; achieve the set employee work targets; use and maintain state property as well as possible; provide the best possible service to the community; guide subordinates in carrying out their duties; provide

opportunities for subordinates to develop careers; comply with official regulations stipulated by the competent authority; giving or agreeing to give something to anyone either directly or indirectly and under any pretext to be appointed to a position; receive a gift or any kind of gift from anyone related to his position and/or work; act arbitrarily against his subordinates; take an action or not take an action that could impede or make it difficult for one of the parties being served so as to result in a loss for the person being served; hinder the running of official duties; and various other rules that have been stipulated in Government Regulation No. 53 of 2010. So many rules are stipulated in the articles in Government Regulation No. 53 of 2010. However, these regulations are only viewed narrowly, namely only in terms of attendance, timeliness, and carrying out tasks by the target and on time.

The failure factor for implementing the policy of Government Regulation No. 53 of 2010 concerning civil servant discipline stems from the consequences of poor execution of the policy, in which case the lack of socialization, as mentioned above, and the lack of firm superiors in carrying out the regulation. Another major factor is the result of the unfavorable policy environment (bad conditions). In this case, it concerns the behavior of the leadership, which is not an example of a bad employee mentality and a bad culture that develops in the organization.

What is the role of leaders and subordinates, in this case, Civil Servants as executors play a significant role in the success of public policy; this is to the opinion expressed by Dunn (2015) that in prospective public policy, there are three essential elements in the policy system which mutually influence each other. Others, namely: (1) policy actors, (2) public policy, and (3) policy environment[20]. Failure to implement the policy is not entirely the responsibility of the Finance, Asset, and Revenue Management Office of the Minahasa Regency and all civil servants within it. It should be a binding policy, as a Civil Servant whom the people pay through the government should implement this policy. If you cannot carry out/implement this policy, you should be ashamed to be called a Civil Servant and receive a salary from the state.

## **2. Factors Influencing the Implementation of Government Regulation No. 53 of 2010 concerning Discipline of Civil Servants in the Finance, Asset and Revenue Management Office of Minahasa Regency**

In order to uphold work discipline, it is necessary, and it is always hoped that there will be regulations that the apparatus must obey. To assess the level of work discipline among officials, it can be seen from the following matters: 1) There is awareness from each individual or apparatus that they are pursuing common goals or interests and not individual interests; 2) There is the awareness that they are under a particular leadership; 3) There is mutual awareness and mutual trust in each apparatus.

The mentality of employees strongly influences the awareness mentioned above. In the study, it was found that the mentality of employees was not good; in this case, employees did not have a concern about regulations that should bind them as civil servants, and there was no awareness of their responsibilities for implementing regulations, as well as responsibilities towards the organization in which they worked. The unfavorable mentality of employees is reflected in their behavior that does not take advantage of existing regulatory loopholes; for example, in fingerprint attendance, it is found that many employees arrive early in the morning, are not dressed in uniform, take attendance or come in uniform to take absences. and leave the office for various reasons which are personal interests, then return in the afternoon for fingerprint absence again at the afternoon assembly, before going home. Abandoned work and do not complete it, so they wait for one another, ending in not completing the task on time.

According to Dunn (2015) that from the public policy perspective, three essential elements in the policy system influence one another, namely: (1) Policy actors, (2) Public policy, and (3) Policy environment[20]. Policy actors, namely all Civil Servants, especially in the Minahasa Regency Revenue and Asset Financial Management Service, need better self-discipline, so the policy cannot be implemented.

The research results show no leadership role model/example of discipline. In this case, elements of the lead, according to Government Regulation No. 53 of 2010, should guide their subordinates to carry out their duties and work. However, it turns out that many elements of the leadership also do the same thing, leaving the office for personal gain.

Supervision is also related to the provision of sanctions, both reward, and punishment. The absence of clear and strict Reward and Punishment sanctions for exemplary employees in terms of discipline and clear sanctions or punishments for those who violate discipline. In this case, the provision of sanctions and punishments has been regulated in Government Regulation No. 53 of 2010. However, elements of the leadership do not take firm action against employees who violate discipline. The favoritism factor is where some employees feel they have more abilities and expertise than others, so they feel very much needed in the DPKAP and do whatever they want. Nevertheless, there is also treatment from their superiors that favors them, so it seems favoritism.

There needs to be a clear Job Description for the implementing staff so that the executors only wait for orders from their superiors to work; if the leadership does not provide work, they do not work. So often, there is no work because employees leave the office to care for their interests rather than not working in the office.

These various forms of deviation are detrimental to the organization directly or indirectly. These things become obstacles in implementing Government Regulation No. 53 of 2010 in the Office of Finance, Assets, and Revenue Management of Minahasa Regency. To discipline work, several factors need to be considered, namely: 1) The division of tasks and work has been made complete and can be known consciously by workers; 2) There are working instructions that are short and simple but complete; 3) Awareness of each worker towards the task or work that is his responsibility; 4) Fair treatment of any irregularities by management; 5) There is awareness among workers that carelessness or negligence can harm the organization and themselves and there is the possibility of endangering others (Lateiner, Levine dan Soedjono, 1959)[21].

## **E. Conclusion**

Based on the results of the research and discussion that the researchers have carried out on the focus of research regarding the Implementation of Government Regulation No. 53 of 2010 concerning the Discipline of Civil Servants at the Financial, Asset and Regional Revenue Management Office of Minahasa Regency, the following conclusions are obtained:

1) Policy Implementation of Government Regulation No. 53 of 2010 concerning Civil Servants Discipline at the Office of Financial Management, Assets and Regional Revenue of Minahasa Regency, the following conclusions are obtained: the policy cannot run/implemented correctly. In this case, the policy is good enough because it has reasonable goals and planning, but the implementation could be better or in a better execution domain (area). Failure to Implement Government Regulation No. 53 of 2010 concerning Civil Servants' Discipline at the Office of Financial Management, Assets and Regional Revenue of Minahasa Regency, both in terms of process and results achieved in general, can stem from 2 (two) primary factors: (1) As a result of the implementation of policies that unfavorable (bad execution) and (2) As a result

of unfavorable policy environmental conditions (bad condition). In this case, the poor implementation of the policy actors, namely civil servants, and the policy environment still takes into account the cultures of tolerance and pity as well as the factor of favoritism and maintains a culture of indiscipline.

2) The factors influencing the implementation of the policy of Government Regulation No. 53 concerning Civil Servant Discipline in the Office of Finance, Assets and Revenue Management of the Minahasa Regency, namely: (1) Poor socialization of policies resulted in civil servants' understanding of the policy, in this case, the policy of Government Regulation No. 53 of 2010 concerning Civil Servant Discipline at the Revenue and Asset Finance Management Office of Minahasa Regency is still lacking. This misunderstanding is not only at the subordinate level but also at the leadership level. (2) The mentality of employees is not good; in this case, employees do not care about regulations that should bind them as civil servants, and there is no awareness of their responsibilities for implementing regulations, as well as responsibility for the organization in which they work. The unfavorable mentality of employees is reflected in their behavior that does not take advantage of existing regulatory loopholes; for example, in fingerprint attendance, it is found that many employees arrive early in the morning, are not dressed in uniform, take attendance or come in uniform to take absences. and leave the office for various reasons which are personal interests, then return in the afternoon for fingerprint absence again at the afternoon assembly, before going home. Abandoned work and do not complete it, so they wait for one another, ending in not completing the task on time. Unfavorable cultural factors that feel proud when they commit violations and are not subject to sanctions. As a result, an indiscipline culture is growing. Because they feel there is no action from superiors. This results in the mentality of employees getting worse, and an undisciplined culture, in the end, not only becomes a culture in the person of each employee but develops into an organizational culture. (3) There is no role model/example regarding leadership discipline. The leadership elements in this case, according to Government Regulation No. 53 of 2010, should guide their subordinates to carry out their duties and work, but in research, it was found that many of the leadership elements also did the same thing, leaving the office for personal gain; (4) There is no provision of sanctions in the form of clear and firm Rewards and Punishments. In this case, the provision of sanctions and punishments has been regulated in Government Regulation No. 53 of 2010. However, elements of the leadership do not take firm action against employees who violate discipline. There needs to be a reward for diligent employees who complete their duties correctly. (5) Factors of favoritism where there are differences in the treatment of superiors towards subordinates, both because of the closeness of the relationship and because of the type of work assigned to them; (6) There is no clear Job Description for the implementing staff so that the executors only wait for instructions from their superiors in working.

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