

Strategy for Enhancing the Performance Accountability of Enrekang Regency Government Agencies

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ABSTRACT

In recent years the level of accountability for the performance of Enrekang Regency government agencies has not shown a significant increase, so a good strategy is needed to increase it. This study uses a qualitative approach with interpretive methods and literature studies. The aim of this research is to analyze the problems in implementing government agency performance accountability and from these findings we provide strategic recommendations in improving the government agency performance accountability system in Enrekang Regency. From the research we conducted in Enrekang District, we found several components that became weaknesses in the implementation of the performance accountability system for government agencies. These components were synchronization between planning documents, result-oriented performance planning, linkages between strategic plan documents and work plans, preparation of employee performance indicators, performance measurement. employees in stages, the use of performance measurement. In improving the performance accountability system for the Enrekang Regency government agencies with strategies to increase commitment, implement performance-based budgeting, foster the importance of the Government Agency Performance Accountability System, and improve the quality of APIP in Enrekang district.

Keywords: Accountability; Performance; Government.

INTRODUCTION

In carrying out their main tasks and functions, some local government officials (Avery et al., 2016; Chen, 2017; Getha-Taylor & Morse, 2013; Hendriks et al., 2015) still have the thought or *mindset* that the success or failure of a region is only seen from the absorption of the budget that has been budgeted at the beginning of each year, even though activity in an organization can be measured by measurement indicators that are not only based on *input* and *output* or output but also must see the impact or benefits resulting from the program/activity in order to determine the success and failure of an organization.

System or SAKIP is an integrated system starting (Salem et al., 2021; Setianto et al., 2021; Sukimon et al., 2021; Telabah et al., 2018) from the planning process, budgeting process

and performance reporting process, which is in line with the implementation of a financial accountability system. In this case, each agency must record and report all use of state finances along with their alignment with the correct rules. SAKIP or Government Agency Performance Accountability System is contained in Presidential Regulation Number 29 of 2014 concerning Government Agency Performance Accountability Systems.

According to (Sahala Purba et al., 2022) accountability carried out by the government as monitoring for apparatus for everything that has been carried out in the implementation of government programs, so that the government has an important role in being accountable for the performance of the government to the community. In supporting the success of transparency and accountability in running the government.

According to (wiwik adriani, 2015) LAKIP (Government Agency Performance Accountability Report) is an embodiment of the implementation of the Government Agency Performance Accountability System (SAKIP) which is designed to improve good government administration so as to realize *good governance*. SAKIP is a performance management practice in the public sector that is aligned and consistent with the practice of bureaucratic reform, which aims to achieve outcomes and ways to obtain better results. Good planning for local governments in realizing their performance accountability will also reflect good results, the value of performance accountability is not good, it is a reflection that the quality of planning in local governments or agencies needs to be improved, therefore planning must be prepared carefully so that it will be integrated between planning, budgeting up to reporting.

One of the government's main programs (Chua & Oh, 2010; Hunnius et al., 2015; Nawafleh et al., 2012; Picazo-Vela et al., 2016; Sharma & Gadenne, 2011) is performance accountability which is used as one of the three goals of bureaucratic reform. In the 2015-2019 RPJMN Performance accountability is also one of the national development target sub-indicators, in 2019 the government is targeting 50% of district/city regional governments to have a good level of accountability. However, until now the application of SAKIP has not been optimal, this can be seen from the evaluation results of the implementation of SAKIP which is carried out by the Ministry of Administrative Reform and Bureaucratic Reform (PANRB) every year. The results of the 2019 SAKIP evaluation show that the average district/city government gets a score of 59.08 or is still rated C, which of course requires a lot of improvement from all the basic indicators in implementing SAKIP.

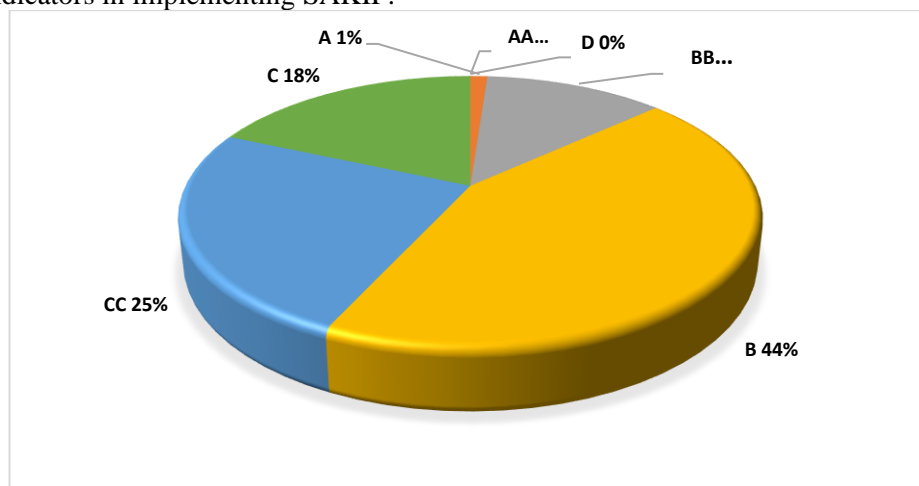


Figure 1
Recapitulation of the 2019 District/City SAKIP evaluation results

Source: *Ministry of PANRB (2019)*

From the results of the 2019 SAKIP evaluation, only 1% or 12 district/city governments received an A score, spread across several provinces, namely Banten Province, East Java Province, Yogyakarta Special Region, and Central Sulawesi Province, most of them still scored below B. according to the minister of PANRB that the low level of performance accountability of district/city regional governments is caused by a number of things including the goals/targets that are set are not result-oriented, measures of success are not measurable and unclear, programs/activities that have been set are not related to the target, as well as details of activities not in accordance with the purpose of the activity. These four problems create inefficiencies in the use of budgets in government agencies.

The low level of accountability for performance at districts/cities also occurred in the local government of Enrekang district in 2017 at 45.14, in 2018 at 45.38 while in 2019 it was only 52.8, this shows that over the past three years there has been no significant development, because the Government's SAKIP value Enrekang Regency only increased by 7.4% and is still in the CC category

Based on a brief description of the results of the evaluation, it shows that several things are as follows (1) the district/city regional government (Bäck et al., 2013; Doh & Kim, 2014; Minakov et al., 2014; Sternberg, 2014) has formally determined and tiered Performance Indicators (IKU) which are the measuring tools for the success of the main achievement, but have not been fully utilized in the process of planning, measuring, internal reporting and evaluation; (2) budgeting procedures have not fully implemented performance-based budgeting which should be a requirement for measurable performance in submitting budget activities; (3) The performance agreement that has been prepared has not been fully monitored and evaluated periodically; (4) The evaluation carried out on the program is still limited to the implementation of activities and absorption of the budget has not yet reached a conclusion about the success of a program; and (5) the unavailability of quality, reasonable and measurable RPJMD and OPD strategic plans that can describe measurable medium-term performance. From the results of this evaluation, the district/city regional government continues to strive to improve performance so that the results of performance accountability are in accordance with the central government program, especially the Enrekang district government, therefore we are interested in conducting a study on the Strategy for Enhancing the Performance Accountability of Enrekang District Government Agencies.

METHOD

The research was conducted at the local government of Enrekang Regency starting from June to August 2020. In order to provide an accurate description of conditions and circumstances, the method used in this study is a qualitative method and literature study. Data collection techniques were interviews, while a literature study was conducted by analyzing report documents on the results of the Government Agency Performance Accountability Evaluation (AKIP) SAKIP, and other documents that complement our research information.

Table 1
Research variables and attributes

Component	Sub Components
a. Performance Planning	<ul style="list-style-type: none"> ▪ Alignment between planning documents ▪ -oriented Performance Planning ▪ Determination of performance targets ▪ Determination and utilization of Key Performance Indicators ▪ Linkage of program/activity with strategic plan ▪ Preparation of individual performance indicators ▪ Elaboration of performance agreements
b. Performance Measurement	<ul style="list-style-type: none"> ▪ Tiered performance measurement ▪ Reliability of performance data collection ▪ Periodic performance data collection ▪ Utilization of information technology ▪ Utilization of performance measurement
c. Performance Reporting	<ul style="list-style-type: none"> ▪ Presentation of information on the achievement of performance analysis goals/targets ▪ Adequate presentation of performance data comparisons ▪ Presentation of performance information ▪ Utilization of performance reporting
d. Internal Evaluation	<ul style="list-style-type: none"> ▪ Periodic monitoring of performance action plans ▪ Evaluate the success or failure of the program ▪ Formulation of recommendations for improving planning/performance improvement ▪ Submission of evaluation results ▪ Utilization of evaluation results

RESULTS AND DISCUSSION

Based on Government Regulation No. 8 of 2018 concerning Financial Reporting and Performance of Government Agencies and Presidential Regulation No. 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP). The South Sulawesi Provincial Inspectorate on behalf of the Ministry of Administrative Reform and Bureaucratic Reform has carried out an evaluation of the performance accountability of the Government of Enrekang Regency in 2019. The evaluation is guided by the Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 12 of 2015 concerning Guidelines for Evaluation of the Implementation of a Performance Accountability System Government agencies. Evaluation is aimed at assessing the level of accountability or accountability for results (*outcomes*) on the use of the budget in the framework of realizing a *result-oriented government* and providing suggestions for the necessary improvements.

The results of the evaluation by the government of Enrekang Regency received a score of 52.80 or the rating of CC. Evaluation results can be seen in detail as follows:

Table 2
Evaluation results for 2018 – 2019 Enrekang Regency

Components assessed	Weight	Mark 2019
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a. Performance Planning	30	18,38
b. Performance Measurement	25	11,69
c. Performance Reporting	15	8,16
d. Internal Evaluation	10	5,10
e. Performance Achievement	20	9,49
Evaluation Result Value	100	52.80
Performance Accountability Level		CC

Source: Ministry of PANRB 2019

From the components assessed, it presents the results of the assessment of the implementation of SAKIP in Enrekang Regency Government agencies and the performance achievement components that have been presented in performance reports and supporting documents. From the results of the evaluation it is known that there are several things that are considered to need improvement, namely as follows:

a. Performance Planning Components

- 1) The strategic goals and objectives set out in the Medium-term development plan (RPJMD) and OPD Renstra have not been equipped with success measures (indicators) of medium-term goals and objectives and targets which are the Vision and Mission of the Regional Head. The indicators listed in the RPJMD are performance indicators of the achievements of governance affairs carried out by the Enrekang Regency government;
- 2) The formulation of goals and objectives in the OPD strategic plan is generally not results-oriented, only focuses more on processes/activities;
- 3) The formulation of performance indicators that are not yet relevant is not yet clear as a measuring tool for achieving targets, and the targets have indicators that are not sufficient to measure the achievement of targets in the RPJMD and Strategic Planning OPD;

b. Performance Measurement

- 1) Performance measurement has not been carried out in stages starting from the staff level to the echelon level above;
- 2) The collection of performance data on the performance action plan has not been fully carried out by the OPD within the Enrekang Regency Government;
- 3) Performance measurement has not been developed using technology or information systems so that performance achievements or progress cannot be identified quickly and precisely;
- 4) Results of performance measurement at echelon III (Administrator) and echelon IV (Supervisor) levels have not been used as a basis for awarding *rewards and punishments*

c. Performance Reporting

- 1) There are weaknesses in the presentation of the performance report (LKJ) of the Enrekang district government, namely:
 - a) Not yet fully presenting information regarding achievement of Key Performance Indicators (IKU),

- b) Not yet fully present information about the analysis of the efficiency of resource use,
- c) Has not fully presented financial information related to target achievement.
- 2) The information presented in the performance report has not been fully used for performance improvement and assessment.

d. Internal Evaluation

- 1) Regional head regulations regarding technical guidelines for evaluation of performance accountability have not been drafted to serve as a reference for implementing internal evaluations. The evaluation still refers to the regulations of the Minister for Administrative Reform and Bureaucratic Reform;
- 2) Monitoring regarding the progress of performance achievement and its obstacles has not been carried out;
- 3) Program evaluation has not been fully implemented in order to assess the success and failure of target achievement
- 4) The results of the evaluation of performance accountability have not been fully followed up to improve performance management.

e. Achievement of Organizational Performance Targets

- 1) The performance targets that have been agreed upon in the performance agreement (PK) have not fully achieved maximum results;
- 2) output and *outcome performance achievements* were no better than the previous year's achievements.

Based on the description above, in order to make the application of SAKIP Enrekang Regency more effective, the PANRB ministry recommends the following things:

- 3) Improving the quality of performance planning, through the following steps:
 - a) Complementing strategic goals with performance indicators of goals and performance targets in the RPJMD document and OPD Strategic Plan;
 - b) Make improvements to the results-oriented formulation of the goals and objectives of the OPD Strategic Plan
 - c) Reviewing the RPJMD and OPD Strategic Plan documents, especially the formulation of targets so that the performance indicators set are relevant, measurable, and sufficient to measure targets, as well as accuracy in determining performance targets.
- 4) Improving the quality of performance measurement through the following steps:
 - a) Utilizing key performance indicators as a reference in improving the RPJMD document and OPD Strategic Plan;
 - b) Carry out periodic/regular measurements of action plans on performance agreements whose results can be utilized for performance improvement;
 - c) Develop information system technology in performance measurement;
 - d) The results of performance measurement are used as a basis for giving *rewards* and *punishments*
- 5) Improving the quality of reporting through the following steps:
 - a) Prepare a systematic performance report (LKj) based on the Minister of Administrative and Bureaucratic Reform Regulation Number 53 of 2014 which presents an analysis of performance achievement for each target, and is reviewed by the Regional Inspectorate before being submitted to the government;

- b) Utilizing the performance information presented for improvement planning and performance appraisal.
- 6) Improving the internal performance evaluation system through the following steps:
 - a) Conduct performance accountability evaluations for at least more than 50% of the total OPD within the Enrekang Regency Government and increase the capacity of HR evaluators;
 - b) Monitor the achievement of performance and the obstacles encountered in achieving the goals;
 - c) Conduct program evaluation to assess the success and failure of a program;
 - d) Encouraging the utilization of performance accountability evaluation results by following up on the recommendations provided for continuous improvement of performance accountability.
- 7) Improving the performance achievements of agencies within the Enrekang Regency government, not only enough on output achievements but also result-oriented (*outcome*).

1) Performance Planning Components

The quality of performance planning in Enrekang district is still an obstacle in implementing the Government Agency Performance Accountability System (SAKIP). This can be seen from

Some of the things that are of concern are that there are still many inconsistencies between planning documents, performance planning, which are still result oriented (*outcome*), implementation of programs/activities that are not related to the goals and objectives set out in the strategic plan, and the preparation of individual performance indicators has not yet been carried out. at the executive staff level

2) Performance Measurement Components

Performance measurement in the Enrekang district government is still an obstacle in implementing SAKIP. Interview results show that performance measurement has not been carried out in stages up to the executive staff level, besides that performance measurement has not been utilized as a basis for performance evaluation which is linked to *reward and punishment* .

3) Internal Evaluation Component

Internal evaluation in Enrekang district is a weakness in the implementation of SAKIP, the evaluation is only limited to budget absorption, so it has not concluded the success of the activity program. Therefore the PAN RB ministry recommends that the Enrekang Regency government evaluate program activities to ensure the availability of measurable answers to the success of priority programs. The Enrekang district government must also ensure that successful and unsuccessful program activities are real and measurable.

4) Commitment

In facing the obstacles to SAKIP implementation, strengthening commitment is a very appropriate strategy in increasing SAKIP implementation at the local government of Enrekang Regency . Strengthening commitment is something that

must be done starting from the top management, in this case the Regent of Enrekang and all regional apparatus leaders so that everyone is active starting from performance planning, performance measurement, performance reporting, and internal evaluation which is an indicator in the implementation of SAKIP.

Based on the problems and alternative strategies in increasing SAKIP, the Enrekang Regency government will then be implemented through an activity program as follows:

1. Commitment Strengthening

The main strategy that must be considered is strengthening commitment in implementing all strategies to support the implementation of government performance accountability. Strengthening commitment is a major thing in increasing government performance accountability, this is because commitment is the initial stage before the implementation of local government policies. In previous research, local governments that have successfully implemented SAKIP require commitment by leaders to be involved in improving performance accountability from performance planning to internal evaluation. With the involvement of the leadership in improving the implementation of SAKIP, it is hoped that the performance will be produced in accordance with the expected conditions.

Strengthening commitment must involve all local governments starting from the leadership level in this case the Regent, regional apparatus leaders to staff to be actively involved in performance planning, performance measurement, performance reporting, and internal evaluation which are the main indicators in implementing SAKIP. in the implementation of SAKIP the documents produced are not only documents but the benefits used in these documents in the performance management process. Currently the Regional Government has not optimized SAKIP documents such as performance agreement documents, therefore the right steps in strengthening commitment are taken in order to utilize the performance agreement document to serve as a basis for performance appraisal which is associated with *reward and panishment* or sanctions and rewards. Some of the program activities that will support the commitment strengthening strategy are as follows:

- a) The program for preparing performance allowances in the form of activities is:

- 1) Review on the provision of performance allowances
- 2) Preparation of individual performance indicators
- 3) Integrate individual performance indicators in the e-SAKIP application

- b) Program for optimizing employee performance by monitoring and evaluating the performance of performance agreements.

2. Implementation of Performance-based Budgeting

It is hoped that the budget planning process will not only be based on the budget capabilities of the regional government, but will emphasize the performance that will be produced in the current year as stated in the planning document. Through a performance-based budget, it is hoped that it can reduce the potential for budget inefficiency due to program activities having links or being a way of realizing the goals and objectives set out in the planning document.

The step that can be taken is to embarrass the periodic evaluation of regional apparatus in terms of performance, the evaluation that is carried out does not only focus on

budget absorption, but also evaluates the performance achievements that have been set in accordance with the performance targets already in the performance agreement.

3. SAKIP development

The implementation of the Government Agency Performance Accountability System (SAKIP) requires understanding by all apparatus, both staff level employees and echelon officials at the central and regional governments, so that SAKIP guidance is needed which is a strategy for improving SAKIP. in fostering SAKIP what must be done is through the provision of education, training, assistance or technical guidance to all regional apparatus in all SAKIP processes, especially in the performance planning process which has the highest value weight of all indicators or components of SAKIP. Activity programs that can support the commitment strengthening strategy are performance accountability strengthening programs with the following activities:

- a) SAKIP Application Socialization
- b) Technical guidance on the implementation of SAKIP
- c) Assistance in the preparation of SAKIP

4. APIP Quality Improvement

The inspectorate that carries out the APIP function has the task of evaluating the implementation of SAKIP at the regional apparatus level. The inspectorate that carries out the evaluator function should have a comprehensive understanding of SAKIP, but in the implementation of evaluations there are often differences in understanding, both between APIP as evaluator and the regional apparatus being evaluated, there are even differences in perception among the evaluators themselves. So this strategy is needed to improve the quality of APIP for the implementation of the SAKIP evaluation. steps that can be taken are through technical guidance activities regarding procedures for evaluating SAKIP for all employees who carry out the APIP function. So that the expected output can improve the implementation of the SAKIP evaluation and can increase the role of the inspectorate in efforts to improve performance management in all regional apparatus. Activities that can support the strategy for increasing Performance Accountability are through Technical Guidance on the procedures for implementing the SAKIP Evaluation.

Table 3

Program action plans and activities to increase the performance accountability of the Enrekang Regency government

SAKIP					
NO	improvement strategy	Program	Activity		PJ
1	Commitment Strengthening	Preparation of the application of Performance Allowances	a.	Performance Allowances Review	BPKAD, Organization
			b.	Preparation of Individual Performance Indicators	Section, BKPSDA, and
			c.	Integrating Individual Performance Indicators into the E-SAKIP information system	Bappeda
		Optimization of	Monitoring and Evaluation		Organizational

		Employee Performance Achievements	of Performance Agreement Achievements	Section and BKPSDA
2	Implementatio n of performance- based budgeting	Performance Planning	a. Monitoring and evaluation of regional apparatus performance achievements b. Performance-based activity program planning	Bappeda and BPKAD
3	APIP Quality Improvement	Performance Accountability Strengthening	Bimtek on procedures for implementing SAKIP	Inspectorate
4	SAKIP development	Strengthening performance accountability	a. SAKIP Application Socialization b. Bimtek Implementation of SAKIP c. Assistance in the preparation of SAKIP	Menpan RB Organization Section and the Inspectorate

CONCLUSION

From the locus of research we conducted in the Implementation of the Performance Accountability System for Government Agencies of Enrekang Regency, the main problems are synchronization between planning documents, result-oriented performance planning, linkages of programs and activities with strategic plans . still low. In increasing Performance Accountability the strategies that must be carried out by the local government of Enrekang district are strengthening commitment, implementing performance-based budgeting, fostering SAKIP, and increasing APIP.

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