



Implementation of the Government Agency Performance Accountability System

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ABSTRACT:

Performance accountability is a form of accountability to the public apart from financial accountability. However, performance accountability in current government practice still receives little attention so that this field of performance accountability often arises empirical problems, especially in the preparation of planning which should be carried out simultaneously with integrated budget planning (integrated development plan). This research is descriptive qualitative research which aims to provide an explanation and validation of events or facts, circumstances, phenomena, variables and conditions that occurred during the research by presenting what actually happened. From the research results, several research findings can be concluded, namely: (1) SAKIP implementation is going well, but it is administrative and operational, main weakness in the planning aspect strategic and performance measurement that is not yet fully results and SMART oriented as well as changing the process mindset to results (outcomes) which is slow (2) Main obstacles in implementation: limited human resources who are competent in the field of performance management, institutions that handle performance accountability are not yet in accordance with workload, reward and punishment have not been linked to performance; (3) the existing implementation model needs to be maintained but developed with increased commitment from the leadership and all employees.

KEYWORDS:

Performance accountability, performance management and reward and punishment.



Introduction

The government in a country is a public organization whose operations are financed with public money, therefore government stakeholders have an obligation to be accountable for the performance and budget that has been used to finance its programs (Hanri 2021). The people want their government to be able to use the budget effectively, efficiently and accountably, so that every rupiah spent can provide clear benefits (outcomes) for the community (Saputro, 2021). Considering the limited budget faced by the very large needs of the development sector as a whole and the complexity of problems within the state, the use of the budget must be carried out effectively, efficiently and economically (value for money). As mandated in Article 23 paragraph (1) of the 1945 Constitution, which reads: "The state revenue and expenditure budget as a form of state financial management is determined every year by law and implemented openly and responsibly for the greatest prosperity of the people (Deksino, et ., al. 2022).

These crucial issues that occur in performance management practices greatly interfere with success in realizing accountability for organizational performance. This is experienced by many countries that have implemented performance management reforms in their government, as is what happened in Indonesia in the process of implementing SAKIP. Therefore, in order to improve the quality of SAKIP implementation in government agencies, the Ministry of Administrative and Bureaucratic Reform continues to encourage improvements. (Saputro et al., 2021)

Meanwhile, the overall implementation of SAKIP has been running, both from administrative (output) and procedural aspects. Procedurally, it is realized by the implementation of all stages of SAKIP from planning to evaluation, while administratively it is realized by the fulfillment of all administrative supporting data documents (output) from each stage of the SAKIP implementation process. However, of all the SAKIP stages carried out, there are aspects that stand out as lacking, namely the Planning and Performance Measurement aspects. (SAPUTRO, 2021)

In order to realize performance accountability, the implementation of performance management through the implementation of SAKIP is currently normatively underway, this can be seen from the implementation of all specified processes and administration (output). However, in order to increase accountability for optimal performance, improvements are needed in order to realize result oriented government by adopting the advantages of ROMA Cycle performance management (Denik Iswardani Witarti, and Semmy Tyar Armandha, 2015), namely: strengthening the use of measures. results-oriented performance and flexibility in the stages as well as tracking performance results over time which can be used as material for improvement in other stages.

Based on the description above, the author conducted this research to get a clear picture of the real problems in the field and then get solutions to improve them. Success in implementing SAKIP which is realized by optimal performance accountability can increase public trust (trust) as well as a form of public accountability (horizontal accountability). This is in line with the opinion of experts that accountability is a symbol of the management of public organizations in showing performance to the community, and accountability this is a very fundamental thing, so it can affect the legitimacy of the government. (Bovens, 2006; Peter, 2007; Druke, 2007) (Saputro & Meirinaldi, 2019)

Research methods

This article uses qualitative data analysis with descriptive methods and through a literature study approach. According to Bodgan and Taylor, qualitative research is research that produces descriptive data in the form of written or spoken words from individuals and observed behavior. The data sources used are secondary data such as journals, books, media and official websites. Hartley, K., and Sandler, T. (1995).

Results and Discussion

Historically, the implementation of SAKIP in government in Indonesia began with the issuance of Presidential Decree Number: 7 of 1999 concerning Accountability of Government Agencies (AKIP), which was then updated with Presidential Decree Number: 29 of 2014 concerning SAKIP. This regulation requires all government agencies to implement the SAKIP stages in order to realize accountability. Accountability is a value that developed during the NPM era, but is now an important aspect of good governance. SAKIP is a performance management model has been regulated by the Indonesian government and must be implemented by all government agencies since 2014. The SAKIP stage process starts from strategic planning to performance reporting and reviews and evaluations (Kennedy, Posma Sariguna Johnson 2016).

Thus, SAKIP is a policy or mandate that must be carried out by every government agency that manages the APBN. The presence of this Presidential Decree on SAKIP can be seen as an indicator of the presence of a new paradigm in government governance in Indonesia, which was originally process and output oriented, shifting to results orientation (Mulyani 2022). This change shifts the traditional understanding of government employees which is generally accounting oriented towards responsibility for results (result oriented) in other words there has been a transformation which was originally oriented towards controlling input towards

Control over results. This change is actually a change in culture (mindset) which has been oriented towards success in realizing budgets in a timely manner (absorptive capacity) or output oriented to outcome oriented, a new paradigm oriented towards the success of organizational goals (Muradi, 2015)

Meanwhile, in terms of performance accountability discipline, the benchmark for success has a different objective, namely assessing the level of performance accountability or responsibility for the results (outcome) of the budget used by government agencies in the context of realizing results-oriented government. Furthermore, measurement of the level of performance accountability is carried out by evaluating the implementation of SAKIP in all government agencies carried out by the Kemenpan RB Evaluator in accordance with PermenpanRB Number: 12 of 2015 concerning Evaluation Guidelines for the Implementation of SAKIP in Government Agencies (Saputro, GE 2021).

The Presidential Decree states that the Government Agency Performance Accountability System (SAKIP) is a systematic series of various activities, tools and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing and reporting performance in government agencies, in the context of accountability. and improving the performance of government agencies. The implementation of SAKIP must be implemented in real terms by all government agencies, consisting of: (1) preparation of a Strategic Plan; (2) performance agreement;

(3) performance measurement; (4) performance data processing; and (5); preparation of performance reporting; and (6) carrying out performance reviews and evaluations based on performance achievements (Saputro, GE, Mahroza, J., & Tarigan, H. 2020)

However, there are several weaknesses that need to be corrected regarding the implementation of SAKIP, including the general orientation of employee understanding which does not fully refer to results (outcomes) but to processes or outputs (Putro, S. C 2021). In general, employees feel satisfied when "it has been completed " in implementing programs/activities in accordance with the specified time, but has not been followed by tracking/monitoring the results (outcomes) as a result of implementing the program/activity Every organizational entity is obliged to collect and process data on the achievement of results from programs/activities that have been implemented in accordance with the work program, then measure its success in accordance with the performance indicators and performance targets that have been set.

Judging from the aims and objectives of implementing SAKIP, if a program/activity is only carried out or is only carried out as a fulfillment of a "process" but is not monitored to trace the output and outcome, then this condition shows that the implementation of SAKIP has not fully touched the fundamental aspect, namely the existence of collective awareness. From all employees that accountability is an organizational need in order to demonstrate to the public the effectiveness of budget use (Saputro, GE, Rivai, AM, & Meirinaldi 2021).

Research in the field also shows that many employees think that organizational success is determined by "budget absorption capacity". If the working unit can absorb the budget on time, it is considered successful or "completed". This is not entirely wrong because absorptive capacity is also an aspect of an organization's success in terms of budget performance, which is currently the central concern of employees and work unit leaders in budget management. However, this thinking is not enough if you want to achieve high performance accountability. The next step is that the consequence of good budget absorption is actually that the demands for results (outcomes) must be clear and can be collected (trackable).

Furthermore, in order to ensure organizational accountability, Presidential Decree Number: 29 of 2014 concerning SAKIP states that all government agencies are required to implement SAKIP which is carried out by: preparing a Strategic Plan (Renstra) at the Ministry/Agency level, followed by preparing a Strategic Plan for work units and then preparing an Annual Performance Plan (RKT) and implementation of the Performance Agreement (PK).

The drafters of the Strategic Plan do not yet have sufficient understanding of how to implement the vision and mission into objectives (objectives) and strategic targets (goals). This is because they do not understand the mandate and authority they have in their field. So it is often found that Ministries/Agencies have not been able to formulate a precise definition of key performance (well established) so as to accurately describe the meaning of its existence. Difficulty in defining performance will lead to the next difficulty, namely difficulty in determining the performance measurement formula. If the performance definition formulation is not results oriented, then it is difficult for the performance indicators created to be results oriented (Saputro, GE, Tarigan, H., & Rajab, DD A 2021).

That it often happens that revisions to the Strategic Plan are not carried out and are not supported by competent human resources. Implementing revisions requires understanding and knowledge of planning as part of performance management. Revision actors must be able to identify, inventory and organize achievements (results) in previous years, so that the following year can be improved in a systematic manner, both in terms of performance targets and estimates of the amount of budget required (Solow, Robert M. 1957). This is intended so that planning and budgeting truly consider aspects of effectiveness and efficiency. However, in practice it turns out that this is difficult to do because of the limited capacity of human resources who have competence in both planning and budgeting.

In line with the implementation of SAKIP in government agencies which is the focus of Bureaucratic Reform in 2015-2019 with the theme Performance Based Bureaucracy, meaning that in this period all central and regional agencies simultaneously focus on improving performance management in implementing a performance accountability system that has been built (SAKIP). Ministries/Institutions are required to prepare and formulate organizational performance in accordance with the mandate and core business of an agency.

Fields of study that support the development of training participants' competencies regarding the implementation of SAKIP include: (1) National Development Planning System; (2) State Development Planning System (SPP Hanneg); (3) Posture Development; (4) RPJPN Draft (20 Year National Long Term Development Plan); (5) Draft National Medium Term Development Plan (5-year RPJMN); (6) Strategic Policy; (7) Technocratic Strategic Plan; (8) Draft Organizational Unit Strategic Plan (9) SAKIP (Government Agency Performance Accountability System); (10) KPI (Key Performance Indicators); (11) Performance Agreement (PK); (12) Strategic Management; (13) Performance Management; and (14) Resource Management.

Furthermore, in an effort to realize the vision, mission, goals and strategic targets of the Ministry/Institution, 27 Programs and 198 Activities were formulated to support the achievement of this performance both at the Ministry/Agency and work unit levels. Because in fact programs and activities are part of achieving the policy planning objectives of a Ministry/Institution (Widodo, et., al. 2021).

The principle of performance-based budgeting in the practice of preparing planning products is actually very difficult to fully realize. This is not only due to the limited ability of planners to implement the principles of performance-based budgeting in the preparation of planning products, but also because there has not been a joint commitment within the agency to implement good budgeting principles, so what often happens in the preparation of planning products is that there is more copy paste. From the previous document, so that the orientation towards fulfilling the process and output is stronger than the quality of the product itself.

That reforming the input-oriented paradigm to outcome-oriented is not easy. In other countries, time is needed, however, not only time is needed but the process must be sustainable. The performance paradigm transformation process has begun to occur, this can be seen from the existing changes, although they are not optimal compared to before. For example, in the past many government agencies had very poor performance indicators, but now they have started to improve. Likewise, the determination of the outcome definition is currently quite good. When compared with previous conditions, there has been progress, but to reach the optimal category, many improvements still need to be made and require process and time.

There is a need to implement reward and punishment policies that are linked to performance both individually and organizationally. The policy rewards can be given to employees/work units who successfully achieve performance targets in accordance with the Performance Agreement (Performance Contract). The forms of reward given can be in the form of: giving awards, increasing income (individual performance allowance), providing incentives (bonuses) and increasing support for future programs and budgets (for work units), as well as providing opportunities for promotion and competency development. Meanwhile, punishment can be carried out by: giving warnings to employees/work units who perform poorly or reducing budget support (for work units), in the following year, as well as replacing positions/positions with employees who have better potential. By implementing this policy, it is hoped that it can further encourage the growth of awareness in order to improve individual and organizational performance.

Furthermore, in building optimal performance accountability, a way is needed to make this happen, namely the concept of performance management which is not only mechanistic but results-oriented performance management. The ROMA Cycle results-oriented performance management concept initiated by this is somewhat different from the concept performance management which focuses more on the traditional performance management process which focuses on the growth of a high performance culture in individuals and teams and their contribution to the organization (West, Robert & Thompson, Scott 1990).

The current implementation of SAKIP still tends to be about fulfilling mechanisms (as a system) and fulfilling output (administrative), not yet fully accompanied by an increase in the quality of employees' understanding and awareness of the true goals of performance management. The strong procedural and administrative (output) aspects are clearly visible from the evaluation system for the implementation of SAKIP that has been developed which tends to require various types of SAKIP administration (output) which must be input into e-SAKIP Reviu (a sharing application built by the Ministry of Administrative and Bureaucratic Reform in implementing data-based SAKIP).

Conclusion

The use of performance indicators used in the Ministry of Defense still needs to be continuously developed (sustainably) so that it can become an effective performance measurement system, by: performance targets must be clearly defined, implementable and measurable, the objectives flow from the organization to the management level and individual performance programs with meet the specified criteria. (Davis, 2004). Apart from that, it is necessary to set limits in order to measure progress on the goals to be achieved and the measurements made should not change so that

Based on the discussion above, the issue of formulating an organization's Strategic Targets (SS) and Key Performance Indicators (IKU) is not an easy thing but requires good skills, knowledge and competence for planners and formulators, so this is not only a problem in the Ministry of Defense agencies but also in other agencies. Therefore, coordinated steps are needed by the Central Government to improve performance indicators in Ministries/Agencies. data can be verified.

Recommendation

Changing the paradigm from output to results (outcome) is a change in culture (mindset), so that the approach taken needs to pay attention to the values in the existing organization, namely discipline, loyalty, compliance which are directed at shared commitment in building performance accountability. Culture (mindset) change requires a process and time that cannot be determined quickly or slowly to reach the goal, but can be influenced by collective commitment (collective action) and the role of leadership.

The implementation of SAKIP which has been running procedurally and administratively is maintained by adopting excellence in ROMA Cycle performance management (Richmond & Mooney, 2020) which prioritizes achieving results through the use of results-oriented performance measures using a scale. performance milestones so it's easy to track performance progress over time.

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