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## Implementation of Government Agency Performance Accountability System in Tana Tidung District Government

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### Abstract

This research is qualitative research with a case study approach. The purpose of this study is to evaluate SAKIP in Taha Tidung Regency Government which obtained a fixed SAKIP value. Descriptive analysis methods are used to evaluate SAKIP components, namely Performance Planning, Performance Measurement, Performance Reporting, Performance Evaluation and Performance Achievements. The results of the study on the evaluation of SAKIP Tana Tidung Regency show that the targeted accountability value has not increased significantly, tends to experience a slowdown, there are main problems that cause unsucces, namely: a) performance as OPD has not been outcome oriented, and the performance indicators set have not fully met measurable, relevant, and reliable criteria, this affects the implementation Value for Money, and cascading of these achievements become less relevant and reliable; b) has not integrated the planning, management, and evaluation system in building performance management so as to describe the working relationship between work units / PD that is effective and efficient to produce the resulting performance.

**Keywords:** Local Government, Public Management, Performance Accountability, SAKIP.

### Introduction

New Public Management (NPM) as a paradigm in public administration has a positive impact on several things, such as increasing the efficiency and productivity of local government performance, which in turn can improve the effectiveness and quality of public services. This can be understood through one of the characteristics of NPM according to Christopher Hoods, which is to create competition in the public sector. So, what local governments do is trying to compete to provide quality services to the community, and in turn, the public is an actor who benefits from this effort (Akbar, 2015).

Thus, NPM is an influential concept in improving the performance management system (Danan Radyan, 2022). Performance management is aided by tools such as annual work plans that link targets to budgets, time frames, accountability, and framework indicators (Berman and Moghrabi-Hijal, 2023). According to Armstrong (2009) views that performance management is used as a means to obtain more optimal results from parts of the organization, team, and each individual through the process of understanding and managing performance within a framework of standards, procedures, provisions, requirements, attributes, to agreed goals. This seems to be in accordance with what Armstrong and Baron (1998) said, that performance management is a strategic and integrated approach in achieving sustainable mutual success in each organization by improving employee performance and by updating the capacity and capability of the team and each individual employee.

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In accounting for the performance that has been done, performance reporting must be submitted to the public or the community as recipients of public services. Performance reporting is one of the subsystems in SAKIP that will produce a performance accountability report as a manifestation of one of the obligations to answer about what has been entrusted to each manager / official in public sector organizations (KemenPANRB, 2008). The Government Agency Performance Accountability System (SAKIP) is a performance management system run by all Regional Governments in Indonesia. Based on Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System of Government Agencies, SAKIP is defined as a systematic set 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. As part of performance management in Indonesia, the implementation of SAKIP includes 6 things, namely: 1) strategic plan; 2) performance agreements; 3) performance measurement; 4) management of performance data; 5) performance reporting; and 6) performance review and evaluation. The implementation of SAKIP in local governments has become an element of administrative reform in Indonesia.

Achieving good and outcomes-oriented Government Performance Accountability, local governments must first be able to set clear outcomes in this case are the conditions to be realized, performance indicators are determined by measurable and relevant success levels. Furthermore, it is necessary to determine targets on each indicator used by considering community expectations and resource availability, determine programs and activities that will be carried out to achieve targets so that it will be known whether the existing system in local government has been effective or not. Effectiveness is the key and primary focus of public organizations (Berman & Moghrabi-Hijal, 2023). Effectiveness is basically related to achieving the final goal or policy target (success), which relates between output (output) and the goal or target to be achieved (Mardiasmo, 2022). Measures of effectiveness are further differentiated between outputs and outcomes. Output is defined as the direct result of an agency's activities or efforts, such as the amount of agricultural seed aid distributed, or the amount of training employees attend in a given period of time.

Akbar et al (2015) research on the implementation of performance measurement systems in Indonesia shows that compliance with regulations is a driving factor for local governments to implement performance measurement systems (coersive isomorphism), not from organizational awareness to make changes and performance improvements. The results of research by Jurnal & Nabiha (2015), on the implementation of the performance measurement system of Local Governments in Indonesia, stated that the implementation of the performance management system in Indonesia has not been satisfactory. This is seen from weak compliance, lack of integration between planning and budgeting, and inaccuracies in reporting data and indicators.

Implementing performance management in the public sector is not as easy as imagined because improvements in the public sector have implications for changes in managerial and organizational structure, because it will deal with problems when implementing upstream and downstream issues. Similarly, the performance of SAKIP implementation in supporting the effectiveness of local government in Tanah Tidung Regency Government. It is necessary to know the implementation of SAKIP which includes 6 things, namely: 1) performance planning; 2) performance agreements; 3) performance measurement; 4) management of performance data; 5) performance reporting; and 6) performance review and evaluation. The implementation of SAKIP in Local Governments has become an element of administrative reform in Indonesia.

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The implementation of SAKIP in Tana Tidung Regency needs to be analyzed again in supporting the effectiveness of local government with the components contained in SAKIP, so that this study analyzes several determining factors in supporting the effectiveness of local government, namely: a) work culture (core value); b) support from the legislature; c) Evaluation guidelines for the implementation of SAKIP; and d) quality and quantity of human resources (Armstrong, 2017). This factor is used to analyze because even though the Tana Tidung Regency Government Performance Accountability value indicator in 2022, which is targeted to get the B predicate, is achieved with a value of 66.26 and a percentage of 100% performance achievement, so it is categorized as "Very Successful". The Tana Tidung Regency Government experienced an increase from the Performance Accountability score obtained in the previous year, namely the B predicate with a value of 65.21.

However, the targeted accountability value has not increased significantly, tends to experience a slowdown, there are main problems that cause unsucces, namely: a) performance as OPD has not been outcome oriented, and the performance indicators set have not fully met measurable, relevant, and reliable criteria, this affects the implementation of performance-based budgeting (Value for Money), and performance tiering (cascading) these achievements become less relevant and reliable; b) has not integrated the planning, management, and evaluation system in building performance management so as to describe the working relationship between work units /Local Government that is effective and efficient to produce the resulting performance.

Good performance activities need to be managed and organized within a management framework. In this case, Armstrong (2017) calls it a performance management system. According to him, the performance management system is a systematic process aimed at improving organizational performance through performance development at the individual or group level. Furthermore, Armstrong and Baron (1998) also suggest that performance management contains strategies and approaches in managing performance to achieve organizational goals. The existence of a performance management system will be a strategic bridge in organizing various systems that connect public needs and expectations (Nunhes et al, 2019). Naturally, this principle must be understood and believed by every public sector organization. The existence of public sector organizations is at the heart of the sustainability of public life. Thus, performance management systems must be structured more agile, decentralized, and run in political procedures (Dooren, 2011).

A performance management system will provide expectations for the roles of *responsibilities, accountabilities, skills*, and behavior change. The aim is to develop individual capacity in order to achieve the best development for individuals in the organization. In addition, IRS Employment Trends in Armstrong (2017) states that the objectives of performance management are as follows: to empower, motivate, and reward employees who perform well; focusing employee tasks on the right thing and the right way so as to align employee goals with organizational goals; proactively manage and organize performance resources according to accountability principles; linking performance to organizational strategy within the framework of long/medium/short-term planning; individual performance will be clearer about what is to be achieved and what performance standards are required; regulation of processes and behavior of managers to manage performance in achieving the highest achievements of the organization

In summary, performance management is the arrangement of inputs, processes, outputs, and outcomes. Behn (2003), Franco-Santos *et al* (2007), and Moynihan & Pandey (2010) consider that performance management is goal-oriented, where the main focus is results rather

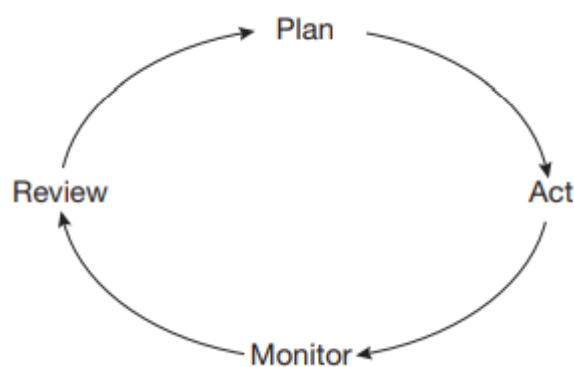
than inputs/processes. This greatly impacts the performance of local governments, where the average performance is based on political and economic considerations.

Every public is considered a *customer* so that public satisfaction is an indication of the success of government performance. This value is then embraced by public management practitioners as a fundamental management of public services. It is not easy to achieve this condition if government performance is not managed and regulated effectively. Therefore, Behn (2002), Moynihan (2008), Sanger (2008) and Walker et al (2011) provide a doctrine in implementing a performance management system in order to achieve the expected results: translate destinations; provide and use relevant performance information; emphasis on outcomes that are greater than inputs or procedural matters; linking executive and legislative members to the implementation process and performance monitoring that refers to data in formulating policies; involving government leaders in implementing performance management, including involving in the process of implementing, monitoring, and evaluating policies; flexibility in regulating the use of finance and human resources linked to the concept of accountability to achieve results; provision of incentives and sanctions according to the results of the performance obtained.

To achieve the doctrine in the development of performance management in government agencies, it is necessary to have a strategy builder. Some experts in the field of public management call it the stages that must be implemented in carrying out the concept of performance management. Performance management is a systematic framework so that the implementation process must be carried out sequentially. In addition to the sequence of performance management that has been presented in the table above, Armstrong (2017) further suggests that performance management has a management cycle. This cycle is carried out from the stages of performance planning to performance review/evaluation.

**Figure 1**

**Performance Management Cycle**



Source: Armstrong (2017)

Furthermore, studies conducted by several researchers in the field of public management such as Atkinson et al (1997), Lebas (1995), Neely (2004) suggest that the performance management process has three stages of strategy. First, formulation of the process of planning, measurement, and performance objectives. This process builds the concept of strategic planning, setting goals, and creating performance indicators that are able to reflect an expected condition. In addition, this process will link the performance of relevant individuals to the goals of the organization. Every performance planning and measurement must be defined so that the performance measures to be achieved can be more measurable. Second, monitoring. This stage

involves a performance evaluation process. Furthermore, this stage will indirectly be part of correcting and solving problems related to the achievement of performance data, and identifying what things are recommendations for further performance improvement. This stage will also provide performance data information as material in the formulation of planning. Third, review and performance evaluation. The review and performance evaluation process is used to produce a form of performance report which will present all performance achievement data during the year. Furthermore, the review and evaluation process will provide lessons as a step in improving the next performance.

The process of implementing Performance Management is not static during its implementation, performance management must always be reviewed or monitored on an ongoing basis. Thus, the implementation of performance management requires a continuous improvement scheme. In the end, if the performance management mechanism runs effectively, the government's performance objectives will be achieved (result oriented government).

## Methods

This research uses a type of case study research with a qualitative approach. In general, researchers develop an in-depth analysis of a case using various data collection procedures based on established time that assess the activities of the object being studied (Creswell, 2016), through the type of case study research with a qualitative approach, this research is directed at analyzing the performance measurement of Tana Tidung Regency government agencies. The type of data used in this study was collected from various secondary sources which include scientific journals, relevant previous research, books and supporting documents such as Tana Tidung Regency SAKIP documents, Tana Tidung Regency Local Government LKjIP (Performance Reports) documents, SAKIP Evaluation Results Report (LHE) from the Ministry of PANRB and Tana Tidung Regency RPJMD documents.

Furthermore, data analysis according to Creswell, (2016) in case study research begins with the following steps: The first step is category collection by searching for data from SAKIP documents of Tana Tidung Regency, LKjLP Tana Tidung Regency, LHE KEMENPANRB which are relevant in this stage a lot of data collection is used to build an in-depth picture of cases in Tana Tidung Regency , the second step is direct interpretation carried out by researchers based on the data that has been collected, the third step is that researchers try to form patterns and commensurate between two or more categories that are used as case deepening in Tana Tidung Regency, the next step is to develop generalizations about performance measurement in Tana Tidung Regency from various aspects of economy, efficiency and effectiveness are then compared and differentiated with other literature that discusses performance measurement in other local governments. Then the last step is to draw conclusions based on the results of the research that has been obtained.

## Results and Discussion

Tana Tidung Regency is the result of the expansion of Bulungan Regency in East Kalimantan Province which was formed based on Law Number 34 of 2007 concerning the Establishment of Tana Tidung Regency in East Kalimantan Province. The law was enacted on August 10, 2007 which was subsequently agreed as the Anniversary of Tana Tidung Regency. As a new autonomous region, Tana Tidung Regency continues to strive for development for the improvement and equitable distribution of community welfare. Geographical conditions that still have quite a lot of difficult areas require local governments to have relevant policies

in realizing the vision of development. One of the bases in formulating various development policies is to look at the development phenomenon that has been implemented through analysis and study of regional development data and information. Therefore, the general description of regional conditions has a strategic role in improving the quality and relevance of policies to be prepared so that the development programs implemented are right on target.

Referring to Law Number 23 of 2014 concerning Regional Government, agency relations occur in the government system in Indonesia. One of the agency relationships is between the legislature as the principal and the executive or regional head as the agent. As a form of accountability, the Regional Head must prepare an accountability report. Local governments have tried to apply the principle of accountability through accountability reports or periodic accountability reports. However, the condition of Government Agency Performance Accountability as a form of accountability in achieving the strategic goals/objectives of government institutions as a whole has not shown good performance (Gamayuni & Hendrawaty, 2020).

Table 1  
 LHE SAKIP Value Tana Tidung District 2019 -2022

Assessed components	Assessment Weights*	2019	2020	2021	2022
Performance Planning	30	22.59	22.74	22.9	23.06
Performance Measurement	30	17.85	18.00	18.28	18.71
Performance Reporting	15	11.03	11.09	11.19	11.29
Internal Performance Accountability Evaluation	25	12.19	12.72	12.95	13.20
<b>Evaluation Results</b>	<b>100</b>	<b>63.66 (B)</b>	<b>64.55 (B)</b>	<b>65.31 (B)</b>	<b>66.26 (B)</b>

Source: Ministry of Bureaucratic Reform of Indonesia, 2023

The Tana Tidung Regency Government in the last three years has experienced an increase in the value of SAKIP, but the increase is still in the ordinary category and can even be said to be stagnant. The value of obtaining SAKIP 66.26 in 2022 with category B (Good) consisting of components of performance planning, Performance Measurement, Performance Reporting, Evaluation and the impact felt is not optimal, explained as follows:

Table 2  
 Progress of SAKIP Tana Tidung Regency 2019-2022

Assessed components	Assessment Weights	Progress SAKIP		
		2019 - 2020	2020- 2021	2021-2022
Performance Planning	30	0.15	0.16	0.16
Performance Measurement	30	0.15	0.28	0.43
Performance Reporting	15	0.06	0.10	0.10
Internal Performance Accountability Evaluation	25	0.53	0.23	0.25
<b>Evaluation Results</b>	<b>100</b>	<b>0.89</b>	<b>0.76</b>	<b>0.95</b>

Source: Ministry of Bureaucratic Reform of Indonesia, 2023

It can be clearly seen from the table above, the internal evaluation component with the lowest achievement averaged 48%, even though there are differences in the calculation of the weight of the assessment component between 2022 using Minister of Agriculture Regulation Number 88 of 2021 and 2019-2021 which still uses the old regulation of PAN-RB Ministerial Regulation Number 20 of 2013, but after the equation of the four components, it can be seen that the two components of evaluation and performance measurement are still below 50% achievement. Furthermore, when viewed from the progress of the assessment components from the last four years, the results of the SAKIP evaluation tend to be stagnant from the four components of SAKIP, the average increase does not reach 1%.

The results of the SAKIP evaluation assessment are based on the goals and objectives set out in Regional Regulation Number 4 of 2021 concerning the Regional Medium-Term Development Plan (RPJMD) of Tana Tidung Regency for 2021-2026. Measurement of performance targets from predetermined strategic goals will be carried out by comparing performance targets with performance realization. In 2021 Tana Tidung Regency experienced a change of regional head based on Tana Tidung Regency Regional Regulation Number 4 of 2021 concerning the RPJMD of Tana Tidung Regency for 2021-2026 with seven missions to achieve regional development goals. Therefore, the preparation of the Regional Government Accountability Performance Report is the essence of development achievements that have been implemented in the 2020-2021 period, presented in the form of adequate reports with comparisons of data from various sectors.

However, in general, the implementation of the strategic plan or in this case (RENSTRA) in Tana Tidung Regency describes the planning steps taken by each OPD in responding to the demands of community development and regional progress of Tana Tidung Regency. In addition, the planning in the RENSTRA document becomes a basis or guideline for every work program that will be carried out within the next 5 years. Furthermore, this RENSTRA is prepared based on the Regional Medium-Term Development Plan of Tana Tidung Regency for 2021-2026.

As in Permendagri Number 86 of 2017 which mandates the preparation of strategic plans for each OPD. That in this case every document or content contained in the OPD RENSTRA must be adjusted to regional problems that refer to the vision and mission of the Regent of Tana Tidung Regency, consider national, global studies, and remain in the order of the national management system. Therefore, this section will present an overview of the strategic issues of the OPD RENSTRA in Tana Tidung Regency from 2021 to 2026.

Table 3

Strategic Issues of OPD Strategic Plan in Tana Tidung Regency 2021-2026

No	Unit OPD	Strategic Issues	Performance Indicators
1	The Local Secretariat	ASN management has not been optimal in creating a clean and accountable, effective, and efficient bureaucracy and able to provide quality services	<ul style="list-style-type: none"> <li>• SAKIP Percentage Increase</li> <li>• Percentage of e-procurement usage</li> <li>• Bureaucratic reform index percentage</li> <li>• Percentage of compliance with the implementation of the public service law</li> </ul>
2	Local Inspectorate	Not optimal supervision and control Regional Financial Management	<ul style="list-style-type: none"> <li>• Maturity of the government's internal control system (SIPP)</li> <li>• Capacity building of government internal supervisory apparatus (APIP)</li> </ul>
3	Local Financial and Asset Management Institution	Financial and Asset Management of Regions that have not been orderly and accountable and Regional Financial Independence that has not been optimal	<ul style="list-style-type: none"> <li>• Percentage of financial management in accordance with SAP</li> <li>• Percentage of accountable asset management</li> <li>• PAD growth percentage</li> <li>• The percentage increase in the object of local taxes and levies</li> </ul>
4	Regional Development Planning, Research, and Development Agency	The lack of synchronization of planning documents with budgeting and the lack of creativity of OPD in creating innovations	<ul style="list-style-type: none"> <li>• Planning quality index (best, fastest, excellent) process and content sections, follow-up assurance</li> <li>• Percentage of regional innovation index</li> </ul>
5	Personnel and Human Resources Development Agency	<ul style="list-style-type: none"> <li>○ Not optimal performance, discipline, placement of civil servants according to qualifications, competencies, and performance</li> <li>○ Not optimal update of accurate ASN data</li> <li>○ Not yet suitable promotion of civil servants</li> <li>○ Inhibition of ASN promotion</li> <li>○ Not optimal improvement of quality</li> </ul>	<ul style="list-style-type: none"> <li>• Percentage of improvement in the quality of apparatus human resources</li> <li>• Percentage of the number of ASNs participating in the learning assignment</li> <li>• Percentage of updating staffing data</li> <li>• ASN competency percentage</li> <li>• Percentage of civil servant placement according to job analysis</li> <li>• Percentage of punctuality of civil servant promotion</li> <li>• Percentage decrease in cases of disciplinary violations</li> </ul>



		apparatus human resources	
6	Social Service for Community and Village Empowerment	<ul style="list-style-type: none"> <li>○ Low quality of human resources of village institutions and institutions</li> <li>○ Not optimal village regulations and development do not refer to village potential</li> <li>○ Not optimal economic empowerment, wealth assets, village financial management</li> <li>○ Not optimal child protection and women's violence</li> <li>○ Not managed PMKS and PSKS data optimally</li> </ul>	<ul style="list-style-type: none"> <li>● Human development index</li> <li>● Improving the quality of women's education</li> <li>● Poverty rate index</li> <li>● Increased number of meticulous village status (smart, independent, and integrated)</li> </ul>
7	Department of Education and Culture	<ul style="list-style-type: none"> <li>○ Quality and equitable education services</li> <li>○ Development, management, development and preservation of regional cultural promotion</li> </ul>	<ul style="list-style-type: none"> <li>● Education index</li> <li>● Percentage of objects of regional health advancement that are preserved</li> </ul>
8	Health Department	Not optimal public health status and service quality health	<ul style="list-style-type: none"> <li>● Quality service index</li> <li>● Increased Life Expectancy</li> </ul>
9	Tourism and Youth Department	<ul style="list-style-type: none"> <li>○ The unfulfilled destination of Gunung Rian Waterfall as a botanical forest park, and there is still a lack of tourism promotion</li> <li>○ Not optimal human resources of youth and sports organizations that are active in participating in youth activities and championship events</li> </ul>	<ul style="list-style-type: none"> <li>● Increased youth and sports achievement</li> <li>● Increased PAD in the tourism sector</li> </ul>
10	Department of Investment and One Stop Integrated Services	<ul style="list-style-type: none"> <li>○ Interest and investment realization</li> <li>○ Not optimal quality of public services</li> </ul>	<ul style="list-style-type: none"> <li>● Percentage increase in investment</li> <li>● Community satisfaction index (IKM)</li> </ul>

Source: Data processed by researchers, 2023

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The majority of RENSTRA implementation in Tana Tidung Regency has contained strategic aspects in each OPD. This shows that the planning process is not just about making plans, but also identifying crucial issues that need to be addressed immediately. As stated by Mr. Erwin as Head of Regional Development Planning, Control, and Evaluation:

"Yes, the process of preparing our RENSTRA in Bappeda Tana Tidung Regency went through several stages. There are also elements from the planning team that include the leadership element, program coordinator. The identification of the vision and mission also cannot be arbitrary because it needs in-depth analysis to meet the needs of the people of Tana Tidung Regency and the direction of regional development. We also do it collaboratively so that goal setting and strategy are not arbitrary and really well considered." (Interview results, October 18, 2023).

Furthermore, Mrs. Linsah, as the social empowerment section also added:

"So, yes, we have summarized many of the problems we face in the strategic plan. But, sometimes not everything goes into what is called 'performance indicators.' (Interview results, October 18, 2023).

Referring to the statements of Mrs. Linsah and Mr. Erwin, this shows that each OPD has a high awareness of the importance of integrating strategic goals and objectives with the vision and mission. Although most of the RENSTRA in Tana Tidung Regency has contained the main problems faced. There is still a note that not all problems can be rationally measured and interpreted through performance indicators. Although the strategic aspect focuses on strategic issues that are the authority of the regional apparatus. However, the strategic goals and objectives of regional tools need to consider performance targets both medium and short term.

Therefore, this can be used to ensure that strategic issue mapping is in line with performance indicators to ensure the effectiveness of strategic plan implementation. Nevertheless, there have been efforts to introduce or implement Internal Business Processes (PBI) in the Tana Tidung Regency Government as an effort to achieve strategic goals, but they are still not optimal.

Research by Mowday, et al. (1979) found that organizational commitment exerts a strong influence on organizational goals. Work Unit Commitment, is important in implementing a system in an organization. There needs to be commitment, which is the desire of each Work Unit to make changes in accordance with the system in place to achieve organizational goals, coordination that will create between leaders and staff or subordinates working together in achieving the same vision and mission in order to achieve organizational goals, and the need for training with the holding of training for employees will increase knowledge about SAKIP which should be applied well at the central and local government levels.

According to Wright (1992) in Prihantoro (2012) states that the higher a person's commitment to his task, the higher the performance that will be produced. In the research of Shadur, et al (1999) entitled The Relationship Between Organizational Climate and Employee Perceptions of Involvement shows that organizational commitment has a positive effect on the perception of employee involvement (decision making participation, team work, communication). The work unit formed to oversee the effectiveness of the performance of SAKIP implementation in the Tana Tidung Regency Government must have a commitment in

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carrying out its duties. In its implementation, this commitment has not been fully owned by the government work unit.

The implementation of a policy/program needs support and coordination with other agencies. For this reason, coordination and cooperation between agencies are needed for the success of a policy/program. The central government also has an important role in the process of implementing SAKIP in the regions including the implementation of SAKIP in the Tana Tidung Regency Government. The support of the central government, with the commitment of the central government in implementing SAKIP at the Work Unit level will support good governance, by increasing accountability of government agency performance as seen from the results of budget absorption, program reporting and transparent activities, guidance is needed from the central government in the preparation of accountability reporting by being supervised and examined by the Financial and Development Supervisory Agency (BPKP) as stated in the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia No. 12 of 2015. BPKP is in charge of government affairs in the field of state or regional financial supervision and national development.

The sub-chapter on achieving performance targets, evaluation guidelines for the implementation of SAKIP, is listed in the Renstra. Renstra is a strategic plan made by the organization to determine the program that will be implemented for five years in an effort to achieve organizational goals that contain vision, mission, goals, objectives, strategies in the organization. Strategic planning is the first step to measure the performance of government agencies in the context of implementing the government agency performance accountability system which is currently used as one of the accountability instruments. This planning is an integration of human resource expertise with various other resources owned by the organization so that it is expected to be able to answer the demands of strategic, national and global environmental developments and remain in the order of the national management system.

In supporting good governance, in 2022 Tana Tidung Regency has also implemented the implementation of Bureaucratic Reform by involving 10 agencies evaluated to encourage eight areas of change that have implications for better performance, innovation, and public services (LKJIP Tana Tidung Regency, 2022). Acceleration of the implementation of Bureaucratic Reform in the field of accountability, namely by sharpening the implementation of performance in line with planning and evaluation carried out continuously by taking into account the quality of the State Civil Apparatus of Tana Tidung Regency.

In carrying out regional authorities described in the main duties and functions of each regional apparatus, one of the supporters of the success of government administration is the availability of adequate Apparatus Human Resources according to needs. The Apparatus Resources within the Tana Tidung Regency Government based on Simpeg data in 2021 were 1,556 people, consisting of 809 men and 747 women (LKJIP Tana Tidung Regency, 2021). Human resources as one of the supporting factors for the success of governance as an agent in achieving regional development priorities.

## Conclusion

The Government Agency Performance Accountability System, hereinafter abbreviated as 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 on government agencies, in the context of accountability and improving the performance of government agencies. The Performance Accountability System (SAKIP) of Tana Tidung Regency in 2022 received a B predicate, because it was considered that the

evaluation results were able to perform, and had a work culture, but the measurement of efficiency in effective budget use that had a direct impact on the community could not be felt by the community. Implementation of the Government Agency Performance Accountability System (SAKIP) which is made to improve clean government implementation so that good governance can be realized. Accountability for the Performance of Government Agencies is carried out based on Presidential Regulation Number 29 of 2014 whose target is to make government agencies accountable, so that they can operate efficiently, effectively and responsibly to the aspirations of the community and the environment, the realization of government transparency, the realization of public participation in the implementation of national development and the maintenance of public trust in the Government.

In terms of suggestion, there are several activities that can be fulfilled by the government. First, conducting intensive SAKIP coaching for all PDs in Tana Tidung Regency, so that the achievement of performance at the PD level can also provide benefits that can be felt by the community. Second, all Local Government initiatives to ensure that the performance and performance indicators in the planning document are measurable, relevant, and sufficient outcome oriented and address strategic issues. And must ensure that each planning document is aligned with the last Key Performance Indicator (IKU) which is more perfect, and complement it with measurable performance targets, both medium and annual term. Third, improving the quality of accountability evaluations both internally and in district governments, so that the results of the evaluations carried out can illustrate the effective implementation of SAKIP. In addition, it is necessary to monitor the follow-up of suggestions or evaluation recommendations in order to provide real improvements to PDs in the implementation of SAKIP.

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