Strategy to Improve Accountability and Performance Management in Pamekasan Regency Government

Suhartono Winoto a**

a Universitas Brawijaya, Malang, East Java, Indonesia

ARTICLE INFORMATION

ABSTRACT

The level of accountability for the performance of the Pamekasan Regency Government in recent years has experienced a significant increase, so a strategy is needed so that the value of accountability continues to increase. The purpose of this study is to provide an overview of strategies for improving accountability and performance management in the government in Pamekasan Regency. The results of the study indicate that strategies for increasing accountability and performance management in the Pangandaran Regency Government include the Regional Apparatus Organization conducting a satisfaction survey on the community in each of its services periodically, the need to strengthen SOP (Standard Operating Procedures) in public services, increasing standard adjustments and review programs with community involvement (citizen charter), increasing the intensity level of coordination between regional apparatuses in order to improve public service innovation, providing and managing public complaints facilities, encouraging service innovation in each regional apparatus, and conducting periodic socialization of service evaluation policies.

INTISARI

Tingkat akuntabilitas kinerja Pemerintah Kabupaten Pamekasan beberapa tahun ini mengalami peningkatan yang signifikan, sehingga dibutuhkan strategi agar nilai akuntabilitas terus meningkat. Tujuan dari penelitian ini adalah untuk memberikan gambaran strategi peningkatan akuntabilitas dan manajemen kinerja pada pemerintah di Kabupaten Pamekasan. Hasil penelitian yang diperoleh, yaitu strategi peningkatan akuntabilitas dan manajemen kinerja pada Pemerintah Kabupaten Pangandaran diantaranya Organisasi Perangkat Daerah melakukan survei kepuasan pada masyarakat disetiap layananya secara periodik, perlunya memperkuat SOP (Standar Operasional Prosedur) dalam pelayanan publik, meningkatkan penyesuaian standar dan program review dengan pelibatan masyarakat (citizen charter), meningkatkan tingkat intensitas koordinasi antar perangkat daerah dalam rangka meningkatkan inovasi pelayanan publik, menyediakan dan mengelola fasilitas pengaduan masyarakat, mendorong adanya inovasi pelayanan disetiap perangkat daerah, dan melakukan sosialisasi kebijakan evaluasi pelayanan secara berkala.

Keywords: improvement strategy, performance management, performance accountability, SAKIP
1. Introduction

The existence of bureaucratic reform and the increasing disclosure of information about government programs at this time has created many opportunities for the public to follow, know deeply, evaluate, and criticize government programs. The government is required to improve governance by applying the concept of good management in accordance with TAP MPR RI No. XI 1998. One of the concepts of good management is the increase in performance accountability in government agencies. Increasing accountability in the government sector focuses on the performance and outcomes of implementing government programs (Lonsdale, Wilkins, & Ling, 2011). Accountability is the reporting of what, how, and why resources are allocated to a particular goal, how power is exercised, and the relationship of power provided with the achievement of results (in Karima et al., 2021). Accountability is a form of accountability of individuals or groups who are entrusted to carry out certain tasks to the mandate vertically or horizontally. (Rusdiana & Nasihudin, 2018). Accountability is the obligation of a person or institution to present and report follow-up activities to a higher party (Nasution & Atika, 2019).

The principle of accountability is that it can be accounted for openly to the community. Accountability is divided into two types, namely vertical accountability and horizontal accountability. Vertical accountability is a form of accountability to higher authorities. Meanwhile, horizontal accountability is a form of accountability to the wider community. The function of accountability in government agencies is a) a form of transparency; b) as an effort to combat corruption, collusion and nepotism; c) to achieve good governance. First, accountability as a form of transparency means that with accountability, there is openness of information both to superiors and the public in the form of reports that can be accounted for. With accountability, it can close the spaces of corruption that often occur in government organizers (Haryono & Jering, 2020). Third, the realization of good governance. Good governance is a government principle in regulating public services to be carried out efficiently and responsibly to the public.

Performance accountability system is more directed at demonstrating indicators in the success or failure of a program, so that performance accountability can be used as a tool to improve the performance and capacity of the government in carrying out its programs. To improve performance accountability, efforts are needed from the government. The government’s efforts in answering public demands by creating laws and regulations as a tangible form of realizing accountability. This is realized in Presidential Regulation of the Republic of Indonesia Number 29 of 2014 related to the Government Agency Performance Accountability System (SAKIP). SAKIP is a consistent implementation of performance management in the public sector and in line with the implementation of bureaucratic reforms that focus on achieving outcomes and efforts better than previous achievements (Mukaromah & Priyono, 2021). SAKIP as a medium for the government to carry out performance accountability as a form of accountability in achieving the mission and goals of the organization (Sukarno, Tinangon, & Tangkumans, 2020). The implementation of SAKIP plays a role in measuring and improving government performance and facilitates the preparation of budgets based on the performance that has been done.

The implementation of SAKIP includes planning process, performance agreement, performance measurement process, performance data processing, and reporting to evaluation of regional device performance (Mangar et al., 2021; and Sitti, 2020). The planning process is oriented towards the results to be achieved within a period of one to 5 years by considering the potential, opportunities, and constraints that may arise. Second, the performance agreement as a form of agreement between the giver of the performance mandate and the recipient of the mandate based on the duties, functions, authorities, and available resources. Third, performance measurement aims to assess the success and failure of implementing activities in accordance with the objectives that have been set. Furthermore, each performance accountability entity prepares and presents a performance report on work performance achieved based on the use of the allocated budget. Finally, the evaluation aims to determine the achievement of realization, the obstacles encountered in the implementation of the mission, so that it can be studied for improvement of program implementation in the future.

The basis for implementing SAKIP is a strategic plan that has been prepared by the Regional Apparatus, budget implementation documents, and performance agreements. Each component included in the SAKIP assessment component has a weight based on the burden of each component. The components in SAKIP include: a) performance planning, with a weight of 30; b) performance measurement, with a weight of 25; c) performance reporting, with a weight of 15; d) internal evaluation, with a weight of 10; and e) performance achievement, with a weight of 20. The accumulated value if it meets the maximum weight for each component is 100 with an AA predicate. This SAKIP value will be owned by each government agency in all regions in Indonesia. The results of the SAKIP evaluation in Pamukran Regency in 2019 were 68.80 with the predicate B. Predicate B based on Permenpan RB Number 12 of 2015 means that performance accountability is good, has a system that can be used for
performance management, but needs to make a few improvements (Permenpan, 2015).

In order to follow up on the results of sakip evaluation of Pamekasan regency to improve accountability of government performance, mentoring activities were carried out. The form of mentoring carried out becomes a continuous part of policy making (engaging part of policy making) if viewed with the context of the policy subsystem. The context of the policy subsystem consists of actors engaging interactively with each other in political and policy processes (Tachjan, 2006). More clearly, policy subsystems are policy actors who come from organizations, both public and private organizations actively review and criticize a particular policy issue. Policy actors include a) elected officials (executive, legislative, and judicial); b) appointed officials (public officials appointed by elected public officials to occupy the government bureaucracy); c) interest group; d) research organization; and e) mass media (Yuningsih, Darmi & Sulandari, 2019).

The important thing of this policy implementation model is its position as a continuous part of policy making in the assistance of policy actors with various elements in the agency. Based on the results of SAKIP assistance in Pamekasan Regency which refers to the achievement of SAKIP value of Pamekasan Regency from 2019 to 2020, there was an increase from predicate B to BB. The predicate B SAKIP means that government performance accountability is good, has a performance management system, and needs improvement (Kemendikbud, 2021). Meanwhile, the predicate BB SAKIP means accountable, performance is good, and has a reliable performance management system. The increase in SAKIP predicate was followed by an increase in the value of evaluation results by 1.22. Improvements can be seen in almost all components of SAKIP from planning to performance achievements.

Based on the above exposure, sakip improvement strategy is needed in Pamekasan Regency. Researchers chose the Pamekasan Regency Government because Pamekasan Regency has a fairly good SAKIP value and has increased. Therefore, in order to maintain or increase the value of SAKIP in Pangandaran Regency, it takes component analysis in the form of evaluation results (disadvantages and advantages) to formulate the right strategy. The purpose of this study is to describe the strategy of improving accountability and performance management in the Pamekasan Regency Government. A review of the strategies used to determine the accuracy or success of the strategy. Success can be measured using sakip assessment results. Furthermore, in this study can be monitored and evaluated as a stage of sustainability, usefulness, and also to achieve a good quality.

2. Method

The research method used is literature review. The purpose of the literature study is to provide an overview of the strategy of improving accountability and performance management of the Pamekasan Regency Government. Literature studies used are sourced from secondary sources such as journals or research articles, reports, and so on. Secondary sources in this study to explain, analyze, interpret, and evaluate primary sources or previous research (Libguides, 2021). The study used search keywords “accountability”, “accountability function”, "level of accountability of Pamekasan Regency Government”, "SAKIP Pamekasan Regency Government", "LKJIP Pamekasan Regency Government", "RPJMD Pamekasan Regency", and “Strategy to Increase Accountability of Government Agencies.” The search engine used is Google Scholar. The stage of literature studies conducted by researchers in detail can be seen in figure 1 as follows.

![Figure 1 Literature Study Stage](image)

Source: Analysis result, 2021

Figure 1 shows that the steps of literature studies include a) Research Question; b) Quality Assessment; c) Data Extraction; and e) Data Synthesis and Analysis. The first step, researchers define the scope and focus research specifically on a topic to compile inclusion criteria and exclusion criteria. Furthermore, quality assessment is carried out by identifying potential and relevant literature in accordance with research questions. After the quality assessment is completed, researchers examine the literature in detail to pull relevant information and examine the data elements contained. The last step in the process of study literature is to compile a summary and analysis according to the data identified or known as data synthesis and analysis.

3. Results and Discussion

3.1 Pamekasan District Government Accountability Level

The accountability of the Pamekasan Regency Government can be seen through the review of the Government Agency Performance Report (LKJIP) document compiled at the end of each budget year through the evaluation of the achievement of performance targets with development planning documents. To calculate the overall accountability value, calculations are needed on each AKIP component consisting of performance planning (30 weights), performance measurements (23 weights), performance reporting (15 weights), internal evaluations (15 weights),

---

**Table 1. Data Synthesis and Analysis**

<table>
<thead>
<tr>
<th>Research Question</th>
<th>Quality Assessment</th>
<th>Data Extraction</th>
<th>Data Synthesis and Analysis</th>
</tr>
</thead>
</table>

---

336
and performance achievements (20 weights). As a barometer of assessment, Pamekasan Regency is guided by the predicate and interpretation of the results of the calculation of local government AKIP values set by KemenpanRB.

Determination of the AKIP predicate in Pamekasan Regency is obtained from an evaluation of the implementation of SAKIP through systematic analysis activities, weighting/assessment, giving attributes, appreciation, problem identification, and determining solutions to the problems of each government agency/work unit. The object that is assessed is in the form of performance achievements as a form of local government accountability to the regional Key Performance Indicators (IKU) that have been agreed upon in the planning document. During 2017 to 2020, a summary of the AKIP scores of the local government of Pamekasan Regency is found in Table 1. The predicate of SAKIP B with an average score of 68% was obtained successively from 2017 to 2019. In this time span there are fluctuations in the weight of each assessment. Each AKIP component with an average score increase of only 1.5% and an average decline of 0.5%. This indicates that the local government of Pamekasan Regency has attempted to establish a performance management system but has not been followed by optimizing the utilization of the system comprehensively in the implementation of development in the field.

### Table 1 Pamekasan Regency AKIP Value in 2017-2020

<table>
<thead>
<tr>
<th>Component</th>
<th>Weight</th>
<th>2017</th>
<th>2018</th>
<th>2019</th>
<th>2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Performance Planning</td>
<td>30</td>
<td>23.2</td>
<td>22.6</td>
<td>23.9</td>
<td>24.1</td>
</tr>
<tr>
<td>Performance Measurement</td>
<td>25</td>
<td>19.1</td>
<td>18.4</td>
<td>18.3</td>
<td>18.81</td>
</tr>
<tr>
<td>Performance Reporting</td>
<td>15</td>
<td>10.5</td>
<td>10.7</td>
<td>10.9</td>
<td>11.25</td>
</tr>
<tr>
<td>Performance Evaluation</td>
<td>10</td>
<td>5.15</td>
<td>6.01</td>
<td>6.77</td>
<td>6.83</td>
</tr>
<tr>
<td>Performance Achievements</td>
<td>20</td>
<td>10.4</td>
<td>10.7</td>
<td>8.97</td>
<td>9.03</td>
</tr>
<tr>
<td>Value of Evaluation Results</td>
<td>68.4</td>
<td>68.4</td>
<td>68.8</td>
<td>70.02</td>
<td></td>
</tr>
<tr>
<td>SAKIP Score</td>
<td></td>
<td>B</td>
<td>B</td>
<td>B</td>
<td>BB</td>
</tr>
</tbody>
</table>

Source: Author’s Compilation, 2021

Table 1 shows that the AKIP in the Government of Pamekasan has a fluctuating value in each of its components. It can be seen that the AKIP value in the first component, namely performance planning in 2017 was 23.2, then decreased to 22.6 in 2018 and increased again in 2019 and 2020. In the performance measurement component, the AKIP value in 2017 was 19.1 then decreased in 2018 and 2019, in 2020 it increased again. The components of performance reporting and performance evaluation experienced a significant increase. Finally, the performance achievement component shows that the AKIP value in 2017 and 2018 has increased, then decreased in 2019 and then in 2020 the AKIP value increased again. The value of the SAKIP evaluation results shows that in 2017 and 2018 the value is stagnant or tends to remain (unchanged). And then in 2019 and 2020 there was an increase.

#### 3.2 Results of the Pamekasan Regency Government Accountability Evaluation

The lack of accountability of government agencies in Pamekasan Regency for the implementation of integrated performance management is supported by the results of the 2019 AKIP evaluation. The note mentions the points of recommendation for improving performance management in the work area of the Pamekasan Regency Government which consists of: (a) the need to improve the implementation of performance management based on strategic development problems and issues; (b) the development theme in the planning document has not fully become the basis for implementing regional development; (c) planning components in the form of business process maps of regional organizations/regional apparatus, cascading performance, and performance crosscutting in the RPJMD have not been included in the planning document; (d) budgeting documents do not include detailed work unit organizational performance planning and business processes; and (e) performance control and evaluation efforts are only limited to program/activity implementation and budget absorption, not to measuring indicators of development goals/targets and analyzing program success (LHE SAKIP Pamekasan Regency Government, 2019).

According to LKJIP Pamekasan Regency Government (2020), obstacles faced in dealing with targets in governance include not conducting periodic Community Surveys in each OPD, satisfaction surveys are still a method of combining regulation and scientific so that the results cannot be said to be accurate to measure the truth, and low motivation and the spirit of regional officials in carrying out service innovations that can have an impact on the satisfaction value of the community. Learning from the stagnation of performance during the year, Pamekasan Regency began to move reforms in SAKIP in 2020 so that it could achieve the predicate of the SAKIP BB score with a total of 70.02%.

The predicate value of SAKIP BB is obtained through the calculation of performance achievements in 2020 by comparing targets (plans) with the realization of program performance indicators and development activities carried out during the current fiscal year period. Of the 50 performance indicators set in 2020, most of the targets can be realized beyond the expected figure, which is around 32 indicators or 64% of performance achieved in the very successful category. A total of 5 indicators or
10% of performance reached the successful category, then the performance category was quite successful at 4% consisting of 2 indicators. While the performance category was not identified at 2% or 1 indicator failed to be achieved, namely the percentage indicator of economic growth.

The failure to achieve economic growth in Pamekasan Regency in 2020 was caused by the low value of regional GRDP generated by economic units due to the COVID-19 pandemic. The rest of the success in achieving these performance indicators is supported by good cross-cutting between regional apparatuses in realizing regional KPIs. The increasing percentage of achievement of the planned performance indicators indicates that the performance management process in Pamekasan Regency is starting to develop to bring about an accountable government.

As an effort to follow up on the results of the 2019 SAKIP evaluation, especially in point (1) regarding improving the implementation of performance management based on strategic development problems and issues, Pamekasan Regency sets regional development priorities in accordance with the strategic issues identified in 2020. These strategic issues are adjusted to those listed in the 2020 RKPD as a detailed elaboration of development planning within the one-year time period of the RPJMD (Table 2). The alignment of development priorities and regional strategic issues is outlined in the vision and mission of the elected regional heads and deputy regional heads in Pamekasan Regency. Based on the RPJMD, the vision and mission of the development of Pamekasan Regency in 2018-2023 consists of 7 goals and 17 targets.

Table 2 List of Regional Development Priority Issues and Strategic Issues for Pamekasan Regency in 2020

<table>
<thead>
<tr>
<th>No</th>
<th>Regional Development Priorities</th>
<th>Strategic Issues</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Human Development and Addressing Poverty Problems</td>
<td>Quality and Access of Education, Competence of Educators, Quality and Access of Health Services, Awareness and Clean and Healthy Lifestyle, Stunting Interventions, Handling of Persons with Social Welfare Problems, Gender Mainstreaming Institutions, and Quality of Livable Houses and Slum Areas</td>
</tr>
<tr>
<td>2</td>
<td>Increasing and Equitable Access to Information, Public Infrastructure, and Disaster Mitigation</td>
<td>Security Level of Land Transportation Facilities and Infrastructure, Utilization of Information Technology in Rural Areas, Disaster Management</td>
</tr>
<tr>
<td>3</td>
<td>Community Economic Business</td>
<td>Economic Growth of Village Area Communities, Management of Community Creative Economic</td>
</tr>
</tbody>
</table>

Source: RKPD Pamekasan Regency Government (2020)

Table 2 shows that there are five regional development priorities including a) Human Development and Poverty Management; b) Increasing and Equitable Access to Information, Public Infrastructure, and Disaster Mitigation; c) Community Economic Business Development and Entrepreneurship Opportunities; d) Strengthening Food Security and Agricultural Resources and Environmental Conservation; and e) Stability of public security and order.

3.3 Strategy to Improve Accountability and Performance Management

The strategy for improving accountability and performance management in Pamekasan Regency can be seen from the results of the SAKIP evaluation that has been carried out. Based on the results of the SAKIP evaluation taken from LKJIP Pamekasan Regency Government, (2020), strategy to increase accountability and performance management that can be applied to the Pamekasan Regency Government include a) each Regional Apparatus Organization (OPD) conducts a satisfaction survey on the community in each of its services periodically, to be reported to the regional secretary and the results are published; b) The need to strengthen SOPs (Standard Operating Procedures) in public services; c) Improve standard adjustment and review program with community involvement (citizen charter); d) Increase the level of intensity of coordination between regional apparatus in order to increase innovation in public services; e) Provide and manage public complaint facilities; f) Encouraging service innovation in each regional apparatus; and g) conduct socialization of service evaluation policies on a regular basis.

First, the need for OPD to conduct periodic satisfaction surveys in every community service. This satisfaction survey becomes a benchmark in assessing the
level of quality provided by public service units. With the survey, it can be used as material for evaluation and efforts to improve the quality of public services and to determine the performance of services to the community by government officials. Furthermore, the Pamakasan Regency Government needs to make a SOP for public services. SOP are important so that the implementation of organizational tasks and public services becomes orderly. The function of other public service SOP is to provide legal certainty to employees regarding their duties and obligations. Third, to improve the performance accountability of the Pamakasan Regency Government, it is also necessary to involve the community in the review program and adjustment of governance standards.

Fourth, there is a need for intense coordination between regional apparatuses. This coordination aims to share knowledge and discuss public service innovations that can be applied in Pangandaran Regency. This public service innovation is important because with credible and efficient innovations, the implementation of public services will be much more effective and efficient so as to provide convenience for government officials who work and service users. Fifth, the Pamakasan Regency Government needs to provide a means of public complaints that facilitate the submission of criticisms of dissatisfaction with the implementation of the duties and functions of the government apparatus. Furthermore, each regional apparatus is encouraged to have innovation. Lastly, socializing the service evaluation policy on a regular basis. This socialization is a form of government transparency to the community and leaders regarding the evaluation of services that have been carried out.

4. Conclusion

Based on the results and discussions that have been presented, it can be concluded that the result of evaluating the implementation of the Pamakasan Regency Government's performance accountability system is that there has not been a periodic Community Satisfaction Survey (SKM) in each OPD; the satisfaction survey is still using the method of combining regulation and scientific so that the results cannot be said to be accurate to measure the actual value, as well as the low motivation and enthusiasm of regional officials in carrying out service innovations that can have an impact on the satisfaction value of the community. Therefore, a strategy to increase accountability is carried out including 1) each Regional Apparatus Organization (OPD) conducts a satisfaction survey on the community in each of its services periodically, to then be reported to the regional secretary and the results are published; 2) The need to strengthen SOPs (Standard Operating Procedures) in public services; 3) Improve standard adjustment and review program with community involvement (citizen charter); 4) Increase the level of intensity of coordination between regional apparatus in order to increase innovation in public services; 5) Provide and manage public complaint facilities; 6) Encouraging service innovation in each regional apparatus; and 7) conduct socialization of service evaluation policies on a regular basis.

References


