

IMPLEMENTATION OF THE PERFORMANCE ACCOUNTABILITY SYSTEM FOR GOVERNMENT INSTITUTION (SAKIP) TO IMPROVE THE PERFORMANCE OF GOVERNMENT INSTITUTION

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Abstract

Performance accountability is an obligation for government institution to be responsible of its success and failure in the implementation of organizational's mission which consist with strategic planning, performance planning, performance measurement, and performance reporting. This research aims to find out the effect of the implementation of performance accountability system for government institution towards the performance improvement in Provincial Government of South Sulawesi. Population used in this research is Provincial Government of South Sulawesi which this research used purposive sampling method. Based on that method, Regional Development Planning Board, Bureau of Organizational and Official Affairs, and Inspectorate became sample in this research because it has its own roles in implementing the performance accountability system for government institution in South Sulawesi. Data gathered by doing direct interview. Furthermore, the document of performance accountability report for government institution in 2014 and 2015 became the secondary data in this research. Data processing including data reduction, data data display, and drawing conclusion and verification. In implementing the performance accountability system for government institution, there is a positive effect towards the performance of South Sulawesi Provincial Government which based on the performance planning each year. In addition, performance which deemed to be lacking is expected to improve in line with the results shown in the performance accountability report for government institution.

Keywords: *Performance Accountability Report for Government Institution, Performance Improvement, Provincial Government of South Sulawesi.*

A. INTRODUCTION

The improvement of governance and management system become the main agenda or important agenda in bureaucratic reform that runs by the government recently. Which means that the governance management system is focusing on the improvement of accountability as well as the improvement of the performance, which oriented on result (outcome). Therefore, the central government set the policy to implement the accountability system that has to be clear and structured called Performance Accountability System for Government Institution (*Sistem Akuntabilitas Kinerja Instansi Pemerintah*). The purpose of this system (SAKIP) is to encourage the performance accountability in government institution as the prerequisite in order to create good governance.

Accountability here become a keyword in the system that has the meaning as the embodiment from an individual or an institution to responsible to its resource management and the policies implementation in order to achieves the target that later

be in the form of Performance Accountability Report for Government Institution (*Laporan Akuntabilitas Kinerja Instansi Pemerintah*). This system is outlined in Presidential Regulation No. 29 of 2014 about the Performance Accountability System for Government Institution. It states that every government institution or institution compulsory implement the system and prepare the report of the government institution. For the report, it is outlined in State Minister for the Empowerment of State Apparatus regulation (*PerMENPAN&RB*) No. 29 of 2010 regarding the guidelines of The Performance Accountability Report for Government Institution.

Since the issuance of Presidential Instruction No. 7 of 1999 on Government Institution Performance Accountability, many government institution already accountable for the implementation of its tasks and function as well as authority to manage its resources with performance accountability reports of government institution (LAKIP). Currently, the public always waits of the efforts to strengthening and improving accountability in government agencies or institutions. Strengthening the performance accountability within the government agencies or institutions would create effective and accountable government. The emphasis on government accountability in government is one aspect of the growing emphasis on eliminating corruption and promoting transparency in government (Kaufman 2005). Transparency and openness are necessary, but perhaps not sufficient, to produce accountability in the public sector. If the public sector can maintain secrecy about its actions, there is little chance that political officials or the public will be able to impose effective control over government.

The meaning of this accountability is a core philosophical concept in public sector management. In the context of government organizations, there is often a term of public accountability which means the provision of information and disclosure on the activities and financial performance of the government to the parties authorized for the report. Government, both central and local, should become the subject of a conduit of information in order to fulfil the rights of the public.

Implementing the Performance Accountability Report for Government Institution, tends to establish good governance. According to National Institute of Public Administration RI (Lembaga Administrasi Negara, 2004), Good governance tends to create and implement good function of public services. Conversely, bad governance resulting the public services function cannot be held properly. From the aspect of government, good governance can be seen through the aspects of Law / Policy, Administrative competence and transparency, decentralization, and the creation a competitive market.

In order to realize the good governance, government institutions have to be accountable by implementing the Performance Accountability System (SAKIP) as its responsibility to whom it may concern it can be the higher authorities or even the public itself. Public sector governance refers to the arrangements and practices that enable a public sector entity to set its direction and manage its operations to achieve expected outcomes and discharge its accountability obligations. Public sector governance encompasses leadership, direction, control and accountability, and assists an entity to achieve its outcomes in such a way as to enhance condense in the entity, its decisions and its actions.

Performance measurement system for the government, both central and local, began to be set since the issuance of Presidential Instruction No. 7 of 1999 as stated above. The instruction mandated to implementing Performance Accountability System for Government Institution (SAKIP) at all levels of government institution.

However, until 2016, the implementation *SAKIP* is still encountering various problems.

In the end of 2015, 17 from 34 provinces in Indonesia were getting rates below CC, which means that a half of the total province in Indonesia get score below 60 for its implementation of *SAKIP*. This phenomenon become a serious problem for Indonesian government after knowing that accountability is the main agenda runs by the government in bureaucratic reform. Only 50 % of all provinces in Indonesia got scored above CC. It is a huge homework for the government to improve the implementation of *SAKIP* in order to create good governance in Indonesia. South Sulawesi provincial government was include in 17 provinces that got rates below CC. Ranked 22 from total 34 provinces, the provincial government that become the most developed region in the east of Indonesia perhaps having difficulties in implementing the performance accountability system in its institution. There must be some problems why the South Sulawesi provincial government has the adequate rates in implementing the system.

After studying deeply about the topics that have been discussed previously, this study is aimed at knowing how well the implementation of performance accountability system for government institution in provincial government of South Sulawesi and what is the impact to the performance in the future. In other words, this study purpose are to get empirical evidence about the Performance Accountability System for Government Institution that has already been fully implemented in government institution, the Result of the Performance Accountability Report for Government Institution as an effective media to improve the performance in next period, the efficacy of the system in knowing the successes and failures in performing its duties and responsibilities of a government agency.

B. LITERATURE REVIEW

Accountability

National Institute of Public Administration RI (2004) stated “Accountability is defined as an embodiment of an obligation to accountable for the success or failure of the organization’s mission in achieving its goals and objectives through a media accountability that implemented periodically” (p. 8). According to Peters (2007), “Accountability is a fundamental value for any political system. Citizens should have the right to know what actions have been taken in their name, and they should have the means to force corrective actions when government acts in an illegal, immoral, or unjust manner. Individual citizens should have the ability to have some redress when their rights are abused by government or they do not receive the public benefits to which they are entitled.” (p. 15).

Mahmudi (2009) argued Public accountability becomes the main foundation of establishing good governance. Therefore, the government apparatus should be accountable for all the activities and execution its works to the public. In the context of government organizations itself, public accountability is the provision of information on the activities and performance of the government to the parties concerned. The main emphasis of public accountability is the provision of information to the public and other constituents that become stakeholders (stakeholders). Public accountability is also related with the obligation to explain and answer questions about what has been done, what it is doing, and what is the plan for public sector organizations.

Accountability is a complex concept that is more difficult to realize than

combating corruption. The realization of public accountability requires public sector agencies to put more emphasis on horizontal accountability that is accountable to the general public, not just a vertical accountability that is accountable for the management of the fund to a higher authority. A claim that then arises is the need for external financial reports to be prepared to describe the performance of public sector institutions (Mardiasmo, 2002: 21).

Performance of Government Institution

Performance is an overview of the level of achievement in order to implementing an activity / program / policy in achieving the goals, objectives, mission and vision of the organization as stated in the strategic planning of an organization. The term performance is often used to refer to individual achievement or a success rate of individuals either group of individuals. Performance can only be known when an individual or group of individuals that have a predetermined success criteria. These success criteria are the form of objectives or specific targets to be achieved. Without any goals or targets, the performance of an individual or organization may not be known because there is no benchmark (Mahsun, 2005).

Meanwhile, according to Indra Bastian (2001), the performance is an overview of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, vision and mission of an organization that is contained in the formulation of strategic schemes (strategic planning) of an organization. It means every organization's activities must be measured and expressed its relevance to the achievement of the organization's direction vision and mission of the organization in the future. It can be concluded that the definition of performance is a multidimensional construct that have varies measurement depending on the complexity of the factors that shape the performance.

According to LAN (2003), the definition of performance of government institution is is an overview of the level of achievement of the target or objectives of government agencies as the elaboration of the vision, mission and strategy of the government agency that indicates the success and failure of implementation of activities in accordance with the program and policy that has been set.

The definition of performance indicators is quantitative or qualitative measurement that describes the level of achievement of a target or goals that have been set (BPKP, 2000). Meanwhile, according to Lohman (2003), a performance indicator is a variable used to express quantitatively the effectiveness and efficiency of the process or operation by referring to the target goals and objectives of the organization. So it is clear that performance indicators are the criteria used to judge success in achieving organizational goals that are embodied in the certain size.

The performance indicators are often equated with performance measures. But actually, although both the performance measurement criteria, there is a difference in meaning. Performance indicator refers to the indirect performance appraisal that is just an indication of the performance, so that the shape tends to be qualitative. While a performance measurement is the performance criteria that refer to the performance appraisal directly, which is more quantitative. Performance indicators and performance measures are urgently needed to assess the level of achievement of the objectives, targets and strategies (Mahsun, 2005).

Performance Accountability System for Government Institution

Performance Accountability System for Government Institutions in essence are instruments which government institutions employ in fulfilling the obligation to take

responsibility for successes and failures in implementing the organization's mission, made up of various components that constitute a single entity, which is strategic planning, performance planning, performance measurement, and reporting of performance (LAN, 2003: 3). Presidential Instruction No. 7 of 1999 said that the purpose of Performance Accountability System for Government Institutions is to encourage the creation of performance accountability of government institutions as one of the prerequisites for the creation of good governance and trustworthy. Performance Accountability System for Government Institutions is implemented in all the major activities of government institutions that contribute to the achievement of the vision and mission of government institutions.

Strategic Planning is a process which is oriented to the results intended to be achieved during the period of 1 (one) to 5 (five) years, considering the potential, opportunities and constraints that exist or may arise, so that the Strategic Plan contains the vision, mission, goals / targets and programs that are realistic and anticipate the desirable future and can be achieved (the Presidential Instruction No: 7 of 1999). With strategic planning it means that the organization has committed and prepared itself to make changes (LAN, 2003: 14).

In Performance Accountability System for Government Institutions, strategic planning is the first step that must be taken by government institution to be able to answer the demands of the strategic environment locally, nationally and globally, and remain in the structure of the administrative system of the Republic of Indonesia. With a clear strategic planning approach and synergistic, government agencies can align its vision and mission more with the potential, opportunities and obstacles encountered in efforts to increase the accountability of performance.

Performance planning is the performance planning process as the elaboration of targets and program that have been established in the strategic plan, which will be implemented by a government institution through a variety of annual activities. The performance plan are set plans for the achievement of annual performance throughout the performance indicators that exist at the level of objectives and activities (LAN, 2003: 12).

Performance measurement is used as a basis for assessing the success and failure of implementation of activities in accordance with the goals and objectives that have been set in order to realize the vision and mission of government institutions (LAN, 2003: 18). Measurement is the result of a systematic assessment and performance indicators are based on group activities such as indicators of inputs, outputs, outcomes, benefits and impacts. For the measurement of performance, the government requires accounting information especially determines the performance indicators as the basis for performance evaluation. The government will have difficulty in measuring the performance in the absence of adequate performance indicators.

Every institution is obliged to prepare and submit a written report performance, periodic and institutionalized. Performance report is intended to communicate government institution performance achievements in a certain period that is associated with the process of achieving the goals and objectives of government institutions. The report of government institutions should be accountable and should explain the success and failure of performance levels achieved. Performance reporting by a government institution is then incorporated into the document called *Performance Accountability Report for Government Institution* or in *Bahasa* it is called *Laporan Akuntabilitas Kinerja Instansi Pemerintah* (LAKIP). The party responsible for the preparation of Performance Accountability Report for Government

Institution is officials who are functionally responsible for administrative support in their respective agencies. Head of the institution, as stated in Presidential Instruction No. 7 of 1999, can determine a work team in charge of helping the party responsible for the preparation of the report in their respective institution. Based on Presidential Regulation No. 9 of 2005 on Status, Duties, Functions, Organizational Structures and Working Arrangements of Ministry of the Republic of Indonesia, as well as the Regulation of the State Minister for the Empowerment of State Apparatus No. PER / 01 IM.PAN / 01/2009, one of the tasks of the State Minister for the Empowerment of State Apparatus is the strengthening of performance accountability of government agencies. Efforts to strengthen accountability and simultaneously increase performance are conducted through the Government Performance Accountability Evaluation.

C. RESEARCH METHOD

This research will be conducted as qualitative research in which all related information are collected by conducting interview and documentation. According to Denzin and Lincoln (2011), "Qualitative research is multi-method in focus, involving an interpretive, naturalistic approach to its subject matter. This means that qualitative researchers study things in their natural settings, attempting to make sense of or interpret phenomena in terms of the meanings people bring to them". Another definition proposed by Hancock, Ockleford and Windridge (2009), who stated that "Qualitative research is concerned with developing explanations of social phenomena. That is to say, it aims to help us to understand the social world in which we live and why things are the way they are".

According to Lexy (2012), function and utilization of qualitative research includes understanding the complicated issues of a process for the purpose of evaluation, understanding the detail of issues about the situation and the facts someone face, understanding more about any phenomenon that until now has not been widely known by any parties, et cetera. This research intends to show the functions above which understanding the complicated issues, evaluation, and understanding more about any phenomena which is the implementation of performance accountability. This study involves the process of strategic planning, performance planning and performance measurement at Provincial Government of South Sulawesi. As stated before, this research aims to prove that performance accountability system has a correlation with government performance.

This study is performed at Provincial Government of South Sulawesi office in Makassar. The office is located at *Jalan Jendral Urip Sumohardjo No.269, Kecamatan Makassar, Makassar, Sulawesi Selatan*. Relying on its several potentials such as agriculture, fisheries, tourism, forestry and many more, South Sulawesi becomes one of the biggest provinces in east of Indonesia. This fact becomes the main reason for the author to choose this government institution / provincial government rather than others. Besides, the Provincial Government of South Sulawesi is being the most reachable one as the author had been welcomed to study this matter.

This research focuses on implementation of Performance Accountability System for Government Institution. This study falls down in to three aspects which are strategic planning, performance reporting and performance evaluation in Provincial Government of South Sulawesi. The scope can be minimize by just interviewing several people who have relation with those three aspects. Regional Development Planning Board (BAPPEDA), Bureau of Organizational and Official Affairs, and

Inspectorate who are related in implementing the performance accountability system in Provincial Government of South Sulawesi.

The data collection method is done by conducting interviews which is become the main sources to collect the data. It is also known as primary data. The primary data is a source of data obtained directly from the original source or the first data source. Primary data can be opinion research subjects either individual or groups, or also the observation of an object (physical), events, or activities and the results of testing.

On the other hand, secondary data is a source of data obtained by researchers indirectly through an intermediary medium. In general, secondary data is a form of evidence, records, or historical reports that have been compiled in the archives, both published and unpublished. Secondary data sources can be in form of journals, books, published or unpublished information, government publications, online data, company websites, et cetera (Sekaran and Bougie, 2009).

Primary data in this research is collected through a method, interviewing. According to Yin (2011), interviewing is a debriefing process between interviewer and interviewee (participant). In this research, the interviewer will mostly use semi-structured interviews approach. Basically semi-structured interview also has series of questions that want to be covered as how structured interview performed. However, the difference is that it has flexibility that allows improvisation to be put up during the interview as additional questions over interviewees' answers.

The second method to collect the data is documentation. In this section, performance accountability report (LAKIP) as public record can become the data. Performance accountability system consist of *strategic planning* which includes vision, mision, goals, and target, *performance planning*, and *performance measurement* that are important because all the aspects are related with the topics.

In qualitative research, data analysis is aimed to make valid conclusions from all information gathered / data gathered. Qualitative data analysis include three steps which are data reduction, data display, and drawing conclusion and verification (Miles and Huberman, 1994). *Data reduction* refers to the process of selecting, focusing, simplifying, abstracting, and transforming the data that appear in written up field notes or transcriptions. Not only do the data need to be condensed for the sake of manageability, they also have to be transformed so they can be made intelligible in terms of the issues being addressed. *Data display* goes a step beyond data reduction to provide an organized, compressed assembly of information that permits conclusion drawing. A display in here is an extended piece of text that provides a new way of arranging and thinking about the more textually embedded data. Data displayed in this research is the answer from informant which already been selected before. Moreover, the answer of several question are displayed in this research as well. *Conclusion drawing* involves stepping back to consider what the analysed data mean and to assess their implications for the questions at hand. *Verification*, integrally linked to conclusion drawing, entails revisiting the data as many times as necessary to cross-check or verify these emergent conclusions. The meanings emerging from the data have to be tested for their plausibility, their sturdiness, their conformability, their validity (Miles and Huberman, 1994, p. 11).

D. RESULTS AND DISCUSSIONS

Implementation of Performance Accountability System

Since the issuance of the Presidential Instruction No 7. of 1999, it is the duty for every government agency to implement the performance accountability system. Mrs Suryani Aras and Mr Benjamin who have direct relations with the system both in reporting and evaluating, said that South Sulawesi provincial government have already implemented the performance accountability system for government institution in accordance with the aspects in the system. The implementation is started from strategic planning until evaluation. They have implemented in accordance with existing regulation. By their responded, the performance accountability system in South Sulawesi has been fully implemented starting from the preparation of strategic planning, annual performance planning, to the preparation of performance agreement and so on until reporting and evaluations. It is consistent with President Regulation No 29, 2014 about the Performance Accountability System for Government Institution which requires each institutions to implement the performance accountability system in their organization. Its proven with the report they had several years ago with the existences of the planning aspect, measuring aspect, reporting aspect, to evaluating aspect.

However, to reinforce the conclusion above, it is a mandatory to find out deeply about the stages of performance accountability system runs in provincial government of South Sulawesi to toughen the evidence that the system is already implemented. In the performance accountability system for government agencies, there are several aspects in the system. The planning includes strategic planning, performance planning, and performance stipulation; next is performance measurement which includes key performance indicators (IKU), and data measurement; and the last is performance report, evaluation, and achievement. Informants responded everything were implemented by South Sulawesi provincial government. Starting from the Medium Term of Regional Development Plans (RPJMD) that are loaded every five years, then down to the performance agreement every year. Stages of performance accountability is done gradually in accordance with the existing regulatory mechanisms. Like strategic plans is developed during the period of a governor, which refers to Medium Term of Regional Development Plans (RPJMD), as well as the reporting to the evaluation stage. SKPD has been implemented it as well. For instance from RPJMD, SKPD was authorized to make a strategic plan that refers to RPJMD. According to the vision mission of our governor. So the strategic plan is made by each SKPD, a derivative from RPJMD. With the responded from the informants, it be can conclude that the implementation of the system is greatly consistent with Presidential Regulation No 29, 2014 article No 5 regarding the performance accountability system implementation that consist of: strategic planning, performance agreement, performance measurement, performance reporting and performance evaluation.

With the implementation of the performance accountability system does not mean that the implementation were perfect. The seriousness to implement the system is also important to run this system. Mrs Zaitun from BAPPEDA said that stakeholders was also include which is the governors. There is also an expert team in the process making. Specifically evaluate the RPJMD every year which is the development results outlined in RPJMD. Each part have their own task. So, regarding to performance accountability system, after the result of RPJMD then it made key performance indicator (IKU), then it take the key performance indicator and makes

performance agreement (PK). Mrs Ishak who also from the same agencies mentioned that the preparation of the document has a long process, it does not finish straight away. Starting from the development planning discussion for districts / cities, also for the provincial government, there SKPD forum as well, there is also a public consultation forum, that's all we do. The point is to sharpen and clarify the suggestion/recommendation both regional and also parliament with activities which exist at the provincial SKPD. Related to the stages in the process of planning, reporting and evaluation is always discussed by the working team gradually in accordance with the needs of the team itself.

With the informants responded than it can conclude that performance accountability system for provincial government in South Sulawesi was already implemented, starting from the planning to the evaluation. The performance accountability system is not just the work of one agency. This system is collective workplace, which involves planning, implementation, reporting and evaluating. It is also consistent with the Regulation of the State Minister for the Empowerment of State Apparatus (PerMENPAN&RB) No 53, 2014 about technical guidance on performance agreements, performance reporting, and ordinances to reviews the performance reports of government institution.

Furthermore, the seriousness of South Sulawesi provincial government in implementing the performance accountability system has been reached. From all responds from informants, a sign of seriousness can be seen from the way they had a meeting, from the development planning discussion (MUSREMBANG) for districts / cities, for the provincial government is about RPJMD. These meetings also involve many parties in making the strategic planning. Another sign was the team meeting which far from starting to compose the report. Moreover, they also create a workshop every year to increase knowledge in every working units (SKPD) and entire board and bureau about performance accountability system for government agencies.

The implementation of the performance accountability system for government institution was not as perfect as it predicted. With the CC rates in the last year (2014), there are some problem exist in South Sulawesi provincial government when runs this system. Mrs. Suryani claimed that provincial government still faces problem in implementing performance accountability system. Many indicators go down from RPJMD to strategic planning of SKPD were not suitable. It is also one of the feedbacks of KEMENPAN last year. We as the report creator were also confused if we want to measure the target strategies which are unsynchronized with RPJMD. Beside planning, I me as the report writer also is given feedback by KEMENPAN to make quarterly reports. So all the data will not be stacked at end of the year. It means some indicators from SKPD were unsynchronized with RPJMD. The board responsible for making of performance accountability report sometimes is confused when it want to measure the target strategies resulted in unsynchronized with RPJMD. She as well as the South Sulawesi provincial government realize that the 2014 report was indeed wrong. The planning described in LAKIP does not refer to the target indicators of RPJMD. In essence, it seems there is no systematic problem. The problem only on the contents. Planning must be improved.

With the information she gave, it concludes that there is no systematic problem in South Sulawesi provincial government. The performance accountability system runs well. The problem was on the contents. In 2014, KEMENPAN gave a feedback for the performance accountability report of South Sulawesi provincial government. Both planning and reporting aspects were given a feedback. For reporting, it was not a serious feedback after knowing that suggestion from KEMENPAN just to make a

quarterly report so the data collected when making the performance accountability report will not be stacked at the end of the year. In contrast, planning aspect become the most serious problem on that year. First, the target strategy planned by BAPPEDA did not refer to the RPJMD but it used the program priority of the governor, which has only 8 target strategy. It was in contrast with target strategy that includes in PRJMD which has 47.

The other problem was some performance indicators of SKPD were unsynchronized with RPJMD. Some working unit or SKPD made its own target strategy but it did not reflect to the vision and mission which became target strategy on RPJMD. Mrs. Suryani Aras confirmed with mentioned which points increased and which points doesn't or decreased. The feedback that we got from KEMENPAN were mostly about planning system. In fact, reporting aspects were increased 0.99 points from 9.00 to 9.99. Evaluation also increased but I forgot the exact point. However, planning was decreased from around 21 to around 18, it was decrease by 3 points. So in total, our point down from 60.18 to around 56 after knowing measurement also decreased. Informant affirmed that planning aspects need to have some improvement in order to get better rank in the future. After stating about point that the South Sulawesi provincial government got in the 2014, it clearly appointed the planning aspect as the weaknesses on that period. It will have better results if the planning aspects are improved at some points.

Informant believed *SKPD(s)* are unintentionally deviated from *RPJMD*, but it is possible if they do not understand it yet. The lack of human resources becomes a factor why the strategic planning was deviated from *RPJMD*. Because of that, the deviated inspectorate has also become a facilitator in fostering them in order to straighten back the existing planning documents in SKPD. However, with various problem faced, South Sulawesi provincial government try to find some ways to deal with the problem. Way like having a workshop with the civil servant especially from SKPD to improve the understanding to implement the performance accountability system. Inspectorate as the evaluator also supervised them (SKPD) if there is confusion in implementing the system.

Performance accountability report becomes a tool that can determine success or failure of the target to be achieved. In addition, performance accountability report also becomes a tool that have impacts to performance improvement in the future. Mrs Suryani Aras stated that surely LAKIP impacts on the performance improvement in the future because we can know the extent to which targets that want to be achieved for one year and also for the medium term like two or three years. There are some targets that has already been achieved even though the term is not finished yet. There are also some targets that is not achieved until the term finished. Therefore, we can know why the target was not reached. With knowing the reasons, it is known clearly which part that need improvement. The informant stated that performance accountability report is a tool for improving the performance in the future. With measuring how many percent target that already achieved, then it is known which one is in the good way and which one that still need performance improvement in the future. Informant also frankly told the researcher that a lot parties utilize performance accountability report to improve their performance. However, there are some parties that perhaps still lazy or slothful to read or just open the report to see their performance results.

Besides, the performance accountability report is a form of responsibility in achieving the mission and targets of government agencies. With that, the South Sulawesi provincial government can know which target or mission is success and

which one is not success, failed. Informants stated that the performance accountability report has definitely become a tool for provincial government to know which target has been achieved and which target has not been reached. Some indicators probably pass the target at the end of the period, while some others perhaps was not successfully reached. Besides, it becomes an encouragement for South Sulawesi provincial government to improve their performance in the next year.

With the existence of this report, besides become a tool to improve the performance, performance accountability report is a form of responsibility, which are vertical (who giving authority) and horizontal (public) responsibility performance accountability report. Mr Benjamin and Mrs Suryani expressed that the vertical and horizontal accountability of a performance have been fully implemented. The responsibility to the authority has been run in a gradual manner, starting from working units and ended in central government such as the Ministry of the Empowerment of State Apparatus and Bureaucratic Reform, Ministry of Home Affairs, and National Developing Planning Board. So does to the public. The performance accountability report posted in South Sulawesi provincial government website for transparency sense towards the public. Community can easily access the performance accountability report to know and to learn about the government's performance and businesses.

All of all, the implementation of performance accountability system was supported with the existence of the report showing in the last previous year. The report showed how complete the systems runs started from planning aspect to reporting and evaluation. The performance accountability report also have an impact towards the performance. With the information include inside of the report, the institution can notice where is the target that can not be achieved and with that they need to improves after easily knowing that from the report.

E. CLOSING REMARKS

Conclusions

The authority granted by the central government on performance accountability system for government institution (*SAKIP*) have already been fully implemented in the South Sulawesi provincial government. The system which includes several aspects such as planning, measuring, reporting, evaluating, to the achievement has been implemented entirely by the provincial government. Vertical (party who gave authority) and horizontal (public) responsibility proves that this system has been fully implemented as reflected in the report. The frailty of the planning aspect becomes a problem for South Sulawesi provincial government in implementing the system. The misidentified of provincial government planning strategy in 2014 results in unsynchronized planning strategy from *SKPD* with the *RPJMD* of provincial government as indicated in the planning aspect and in implementing performance accountability, however, the system still needs some improvement. The lack of human resources skilled the planning aspect becomes the South Sulawesi provincial government homework. The impact of performance accountability report is to make improvement for performance in the future. The target becomes the trigger for South Sulawesi provincial government to reach it. With a good quality of target strategies and performance indicators, the government may improve its performance by paying attention to the target and the reality. The percentage should be increase gradually in order to know that the performance of the government are improved. The Performance Accountability Report for Government

Institution (*LAKIP*) shows the provincial government performance in one year. With the comparison from last two years, it showed that there was improvement of the performance in South Sulawesi provincial government.

Research Limitation

During the data processing, the researcher encountered some limitations in finishing this research. The limitation happened when the researcher collected the data only from some parties that were directly related in planning (*BAPPEDA*), reporting (Bureau of Organizational and Officialdom), and evaluating (Inspectorate). The data should come from the working unit (*SKPD*) as well. However, with the time limitation, the researcher cannot reach the working unit to collect the data and only interviewed some informants from those three institutions.

Suggestions

From the research results, the author proposes some suggestions to multiple parties. In a subsequent study, research scope should be expanded to include obtaining data from several *SKPD*. Data from *SKPD* are needed to make the evidence stronger. The data in this research are obtained from central office of provincial government only. Another one is due to time limitations, further research should be able to collect the data in a long period of time in order to describe the actual condition.

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