

# THE EVALUATION OF THE IMPLEMENTATION OF PERFORMANCE ACCOUNTABILITY SYSTEM IN THE ASSEMBLY OF POHUWATO REGENCY

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## ABSTRACT

The present study aims to: (1) determine the evaluation of the implementation of the performance accountability system in the assembly of Pohuwato Regency. (2) Determine the supporting and inhibiting factors of the implementation of the performance accountability system in the assembly of Pohuwato Regency.

This study used a qualitative descriptive approach through observation, in-depth interviews and documentation in collecting the data. Moreover, the data analysis technique was carried out through three stages namely data reduction, data presentation, and conclusion.

As the results, the current study shows that: 1) the evaluation of the implementation of the performance accountability system in the assembly of Pohuwato Regency has not been going well. It can be seen from three aspects. First, planning. The formulation does not involve the sections and sub-sections. Each stage is not accompanied by supporting documents and is not published on the official website. Second, the process of monitoring and observing which is the implementation of its main tasks and functions has not been implemented optimally, therefore, the agreed performance targets have not been used to measure the success of achieving performance. Third, evaluation indicating that the performance indicators that do not fully meet the SMART criteria, weak monitoring, and no action plan document, no SOP work mechanism and data improvement. 2). in implementing the performance accountability system in the assembly of Pohuwato Regency, there are 2 supporting factors, namely infrastructure and budget. However, there are three inhibiting factors, namely leadership, where the low and middle managers tend to ignore the aspects of administrative responsibility. In addition, the leading Managers also lack focus and consistency in monitoring the implementation of the performance accountability system. In relation to human resources, most of the quality and understanding of civil servants on their main duties and functions are still low and they are not responsible for the assigned task. Management Control Methods and Policies have not been implemented a hierarchical system or procedure. There is no SOP including performance data management, so in general, the work system has not been distributed properly and evenly.

**Keywords:** Evaluation of the Implementation, Performance Accountability System.

## INTRODUCTION

A government agency's performance accountability system is an effort made by government agencies through a systems approach to see to what extent the quality of work of government agencies from the step of planning, implementation to

reporting. The government then follows up to establish policies for implementing a clear accountability system, regularly and effectively known as a Government Performance Accountability System (SAKIP) through Presidential Regulation Number 29 of 2014 concerning a

## The Evaluation of the Implementation of Performance Accountability System in the Assembly of Pohuwato Regency

Government Performance Accountability System.

The SAKIP is expected to be a reliable system for improving decision-making processes starting from strategic policy formulation, annual performance planning, performance measurement, performance reports, as well as evaluation and advanced level of evaluation, such as improvements or solutions to problems faced on an ongoing basis. The performance indicators set by the government need to be evaluated so that they are always in line with the needs of the organization.

Policy can be interpreted as a law. However, it is not just a law, but it needs to be understood completely and correctly [16]. To assess the responsibility of the DPRD Secretariat in providing public services as regulated in Presidential Decree No. 29 of 2014, it is necessary to measure the extent to which the DPRD Secretariat has met the performance standards to achieve public services for the welfare of the community. Based on the results of the evaluation of the implementation of a Government Performance Accountability System in all SKPDs in the Regional Government of Pohuwato Regency in 2019, the SKPD DPRD Secretariat is one of the SKPDs that have a low value of implementing SAKIP. This value indicates that many fundamental improvements are still needed. From preliminary observations, the researcher found several problems that caused performance accountability to be quite low, including: first, In general, the performance indicators of the objectives, targets, and performance targets have not been results-oriented and have not met the SMART criteria (*Specific, Measurable, Achievable, Relevance dan Time-bound*); Second, the mechanism for collecting performance data is still difficult to trace a valid source and there is no clear person in charge for performance data; Third,

Development of employee performance measurement has not used IT; Fourth, the presentation of information on the analysis of the efficiency of resource use cannot be quantified; Fifth, the achievement of low-performance targets where the strategic plan does not contain measurable Main Performance Indicators.

### ***Policy Evaluation***

Evaluation is an activity to collect information about the work of something, which then the information is used to determine the right alternative in making a decision [1]. The main function of evaluation, in this case, is to provide useful information for the decision-maker to determine the policy to be taken based on the evaluation that has been carried out.

The term of evaluation can be equated with appraisal, rating, and assessment. Although it relates to the entire policy process, evaluation is more concerned with the performance of the policies, particularly in policy implementation [11].

### ***A Government Agencies Performance Accountability System***

The implementation of the Government Agency Performance Accountability System (SAKIP) itself consists of five elements with the following descriptions [5]:

1. Strategic Plan / Renstra
2. Performance Plan
3. Performance Measurement
4. Performance Evaluation
5. Performance Accountability Analysis.

The five elements of SAKIP can be explained as follows:

1. Strategic Plan / Renstra

There are three reasons why the Strategic Plan is important. First, The Renstra provides the basic framework within which all other forms of planning should be taken. Second, understanding the Strategic Plan will make it easier to understand other forms of planning. Third,

the strategic plan is often the starting point for understanding and assessing the activities of managers and organizations [4].

## 2. Performance Plan

The preparation of the Renja contains programs, activities, locations, and target groups accompanied by performance and funding indicators following the duties and functions of each regional apparatus, which is compiled based on the Renstra of Regional Apparatus and RKPD. The Regional Apparatus Work Plan is a regional planning document for one year and becomes the guideline for the Regional Apparatus in preparing the Regional Apparatus RKA. Renja contains a planning framework, priority programs in the regional development sector, and funding work plans carried out to optimize the achievement of the Regional Apparatus Renstra targets [19].

## 3. Performance Measurement

Revealed that the measurement of local government performance is directed at each work unit that has been given the authority to manage resources by their respective fields<sup>7</sup>. Each work unit is an accountability center that has its uniqueness. Thus, the formulation of performance indicators cannot be uniformly applied to all existing Work Units. However, by measuring the performance of each work unit, it must still start from identifying the vision, mission, philosophy, policies, objectives, targets, programs, budgets, and assigned tasks and functions.

## 4. Performance Evaluation

Performance measurement/appraisal is a management tool to improve the quality of decision making and accountability for outputs, outcomes, benefits, and impacts [3].

## 5. Performance Accountability Analysis.

Accountability is intended to seek answers to questions related to what service, who, to whom, whose and how, to

whom the responsibility is handed over, who is responsible for various parts of activities in society, whether accountability goes hand in hand with adequate authority, and others [6].

Several factors affect the implementation of the Government Performance Accountability System (SAKIP) towards good governance, including [14]:

### a. Leadership

States that leadership is the ability to influence a group towards achieving a vision or set of goals. States that leadership is the ability to influence a group towards achieving a vision or set of goals. In the theory of traits states a leader is someone who has certain qualities and characteristics that differentiate it from non-leaders [13].

### b. Human Resources

Human Resource Management is a process of planning, organizing, staffing, mobilizing, and supervising the maintenance, development, maintenance, and separation of labor to achieve organizational goals [2].

### c. Facilities and infrastructure

A facility as anything that can be used as a tool/media in achieving the goals or objectives, while infrastructure is the main supporting device for an organization's processes or efforts to achieve goals [14].

### d. Budget

Based on Law no. 17 of 2003 concerning State Finance, Budget preparation is carried out by integrating the programs and activities of each work unit within the regional government to achieve the set goals and objectives [10].

### e. Management of Control Methods and Policies.

Revealed several obstacles faced in evaluating the performance accountability system of government agencies in the regions, including:

## The Evaluation of the Implementation of Performance Accountability System in the Assembly of Pohuwato Regency

1. Weak monitoring and monitoring functions.
  2. There is no LAKIP review so that it cannot detect LAKIP SKPD that is not following LAN guidelines.
  3. Limited budget allocation for reporting and preparation of agency performance reports.
  4. Lack of commitment from agency leaders regarding the implementation of SAKIP
  5. The low quality and quantity of Human Resources in charge of LAKIP reporting and preparation
  6. Weak coordination between fields in each SKPD.
2. Renstra
  3. Performance Plan
  4. Implementation of Performance Measurement which consists of:
    5. Kualitas Pengukuran
    6. Measurement Implementation
    7. Evaluation, include:
    8. Performance Evaluation
    9. Performance Accountability Analysis

The second focus is the supporting and inhibiting factors of the implementation of the Performance Accountability System for Government Agencies at the DPRD Secretariat of Pohuwato Regency, with sub focus:

1. Leadership
2. Human resources
3. Facilities and infrastructure
4. Budget
5. Management control methods and policies.

### *Types and Sources of Data*

#### **Primary Data**

Primary data is data made by a researcher for the specific purpose of solving the problem he is working on [15]. The data is collected by the researcher directly from the first source or the place where the research object was carried out. Primary data in this study were obtained directly from the field, namely at the DPRD Secretariat of Pohuwato Regency and through informants.

#### **Secondary Data**

Secondary data is data that has been collected for purposes other than solving the problem at hand [15].

#### **Data Collection Technique**

1. Observation

Observation (observation) can be interpreted as systematic observation and recording of a symptom that appears on the object of research [12]. There are 3 types of observation (observation), namely participatory observation, frank or covert observation, and unstructured observation [15]. Participatory observation means that the researcher is

## **RESEARCH METHOD**

### ***Approach and Type of Research***

The research method used by researchers is a qualitative method with a descriptive approach. Qualitative research methods are research methods based on the philosophy of post-positivism, used to examine the conditions of natural objects where the researcher is the key instrument, The sampling of data sources was done purposively and snowball, the collection technique used triangulation (combined), the data analysis was inductive and the results of qualitative research emphasized the meaning rather than generalization [15].

### ***Location and Time of Research***

The location of this research is the Secretariat of the Regional People's Representative Council of Pohuwato Regency, with a period of 2 months starting from September to November 2020.

### ***Research Focus and Sub-focus***

This research is focused on the Evaluation of the Implementation of the Government Performance Accountability System at the DPRD Secretariat of Pohuwato Regency, with sub-focus, namely:

1. Planning, include:

involved in the daily activities of the person or object being studied.

## 2. Interview

An interview is a meeting of two people who exchange information and ideas through question and answer, so that meaning can be constructed in a particular topic [15].

## 3. Documentation

Data analysis in qualitative research was carried out at the time the data collection took place and after completing the data collection within a certain period [15]. Miles and Huberman revealed that activities in qualitative data analysis were carried out interactively and continued continuously to completion so that the data is saturated. Data analysis activities are carried out using data reduction, data display, and verification.

### ***Data Validity Check***

The findings or data can be declared valid if there is no difference between what the researcher reports and what happened to the object under study [15].

To establish the trustworthiness of the data an examination technique was needed [9]. There are four criteria used in the examination technique, namely the credibility, transferability, dependability, and confirmability. Testing the validity of data in qualitative research includes testing, credibility (internal validity), transferability (external validity), dependability (reliability), and confirmability (objectivity) [15].

## **RESEARCH RESULTS**

### ***Research Results***

Evaluation of the Implementation of the Government

#### 1. Performance Accountability System at the Secretariat of the DPRD Pohuwato Regency

##### a. Planning consists of strategic planning and performance plans.

From several informants' answers and observations in the field, the preparation

of the DPRD Secretariat strategic plan was carried out in conjunction with the period of the elected regent's leadership, which was compiled in 2016 for the SKPD strategic plan for five years from 2016-2021. However, each stage is not archived at all and not well documented, only the final strategic plan document.

An annual performance planning document has been prepared, which is then followed up by the preparation of a Performance Agreement (PK) where the Performance Agreement has presented the Main Performance Indicators, however, the formulation does not involve divisions and subsections that can fulfill all the main tasks and functions of the DPRD Secretariat, and only compiled by certain sections according to their echelon, and are not published to the public through the official website.

##### b. Implementation of performance measurement consists of measurement quality and measurement implementation.

From several informants' answers and observations in the field, so far the process of monitoring and observing the implementation of main tasks and functions has not been carried out optimally, where there is no document of an action plan as a follow-up to the monitoring itself, including the absence of routine, periodic and periodic monitoring. Besides, LAKIP is only arranged by the person in charge and certain people.

The work unit IKU is aligned with the Government Agency IKU, However, in more depth, there is still no clear measure whether the main performance indicators of the work unit are the cause (have a causal relationship) for the realization of the goals and objectives set by the Governmental Agencies, and the performance measures (indicators) of echelon III and IV have not fully met the criteria for good performance indicators. ie not quite SMART.

## The Evaluation of the Implementation of Performance Accountability System in the Assembly of Pohuwato Regency

- c. Evaluation, consisting of performance evaluation and performance accountability analysis

From several informants' answers and observations in the field, so far, performance measurement has not been maximally implemented. Evaluations have been carried out, but do not have measurable indicators, as well as the weakness of monitoring to measure the achievement of its performance in a structured manner whether it has the leverage to achieve the RPJMD targets or not, this becomes very urgent because, in the end, this achievement will lead to the achievement of the vision and mission of the regional government.

The performance report as accountability for the performance of the DPRD Secretariat has been prepared following the required mechanism and systematics, but in its preparation, it has not been carried out by the provisions which are often not timely and have not been published on the official website.

2. Supporting and inhibiting factors for the implementation of the Government Performance Accountability System for at the Pohuwato Regency DPRD Secretariat.

The supporting and inhibiting factors for the implementation of the Government Performance Accountability System at the Pohuwato Regency DPRD Secretariat, are as follows [14] :

1. Leadership

From some of the informants' answers and observations in the field, that some of the main leaders are Low and Middle Managers tend to ignore the aspect of accountability, especially in terms of administration. Whereas administrative documents as traceability evidence are important documents to monitor every stage from the formulation of policies, implementation and evaluation of results (outputs) and even to the level of the direct impact of the policy (outcome).

Besides, Top Managers are still too preoccupied with their responsibilities for the demands for budget realization and absorption, which are still limited to output-oriented and not outcome-oriented, so they are not too focused and consistent in monitoring the implementation of SAKIP itself.

2. Human Resources

From several informants' answers and observations, that the quality and understanding of their main tasks and functions, starting from structural officials to existing staff, are mostly still low and less responsible for the assigned tasks, so that capacity strengthening is still needed. Either through formal education, training, technical guidance, or apprenticeship. Another thing is the absence of SOPs, which causes overlapping tasks and the shifting of responsibilities between one staff member and another when the activity experiences problems or problems in its technical implementation.

3. Facilities and infrastructure

From several informants' answers and observations, it can be understood that in terms of the fulfillment of facilities and infrastructure, in principle, they are representative and have met the requirements for comfort and the availability of supporting factors at work.

4. Budget

From several informants' answers and observations, so far, the available budget for the Pohuwato Regency DPRD secretariat has been sufficiently fulfilled by the priority scale of budget needs, besides that the mechanism has also been obtained following applicable regulations.

5. Management control methods and policies.

From several informants' answers as well as observations, that the work method has not implemented a hierarchical system or procedure, so in general the work system has not been distributed properly and evenly, under certain conditions, people

who tend to be deemed capable of completing the task are often overloaded so that sometimes the results are not maximal due to the workload.

Another problem is that the ASN in charge does not carry out their duties with high work discipline, some ASN cannot use

## **DISCUSSION**

### **Evaluation of the Implementation of the Government**

#### **1. Performance Accountability System at the Secretariat of the DPRD Pohuwato Regency.**

##### **a. Planning**

Based on the Minister of Home Affairs Regulation No. 86 of 2017 states that strategic planning is a result-oriented process to be achieved throughout one to five. Renstra of the Regional Apparatus contains the Vision and Mission, objectives, targets, programs, and development activities in the framework of implementing Mandatory Government Affairs and/or Selected Government Affairs following the duties and functions of each Regional Apparatus, which is compiled based on the RPJMD and is indicative.

There are three reasons why the Strategic Plan is important. First, The Renstra provides the basic framework within which all other forms of planning should be taken. Second, understand about Strategic Plan will facilitate understanding other forms of planning. Third, the strategic plan is often the starting point for understanding and assessing the activities of managers and organizations [4].

As an official government document, each stage should be carried out by the applicable provisions and mechanisms and it should be documented and archived at each stage to make it more accountable. Based on the results of research and observations made by researchers related to planning, especially those related to the

Renstra and Renja documents, the DPRD Secretariat has been compiled containing the vision, mission, objectives, strategies, programs, and development activities and is following the main tasks and functions.

The working mechanism for program and activity budgeting has been arranged according to the affairs and organization of the Regional Apparatus as referred to. Programs and activities have been consistent with the programs and activities that have been stipulated in the regional development planning documents, but the targets of the Performance Planning have not been well defined (have not described a certain level that should be achieved), are not yet relevant to SMART indicators, and are not based on arguments, and logical calculations.

The Action Plan on performance as an elaboration of the Performance Agreement, and also does not include periodic targets for performance and does not include detailed sub-activities / components for each period that will be carried out to achieve performance.

In general, there are still fundamental problems in its formulation, where the formulation does not involve sections and sub-sections that can fulfill all the main tasks and functions of the DPRD Secretariat and is only arranged by certain sections according to their echelon. Besides, each stage is not archived and well documented and is not published to the public as a form of accountability which will be used as performance monitoring material by the public because the DPRD does not have an official website.

##### **b. Implementation**

The implementation of performance measurement must be carried out so that the implementation of its main duties and functions is monitored and handled optimally and adequately. Besides, especially concerning LAKIP, ideally, it is compiled by all responsible persons in the

## The Evaluation of the Implementation of Performance Accountability System in the Assembly of Pohuwato Regency

fields and sub-fields directly as a formal measure of performance.

Quality Measurement of the performance of sector organizations includes the activity of determining a series of performance measures or indicators that provide information to enable public sector work units to monitor their performance in producing outputs and outcomes for society [8]. Performance measurement is useful for helping work unit managers in monitoring and improving performance and focusing on organizational goals to meet demands for public accountability.

Based on the results of research and observations conducted by researchers at the DPRD Secretariat, the implementation of performance measurement has been carried out, but the process of monitoring and observing the implementation of its main tasks and functions has not been carried out optimally and tends not to be handled adequately, where there is no document of the action plan as a follow-up to the monitoring carried out so that the achievement of targets is difficult to monitor and cannot be used in directing and organizing activities on a routine, periodic and periodic basis.

The work unit IKU is aligned with the Government Agency IKU, however, in more depth, there is still no clear measure whether the Main Performance Indicators of the Work Unit are the cause (have a causal relationship) for the realization of the goals and objectives set by Government Agencies, and the performance measures (indicators) of echelon III and IV have not fully met the criteria for good performance indicators, i.e. not quite SMART yet, IKU has not been used in giving rewards and punishments. Likewise, an action plan for performance has not been prepared so that its achievement cannot be monitored regularly. Another thing also is the absence of a performance data collection

mechanism, not many data sources that are well archived and documented, and the Main Performance Indicators as a measuring tool for SKPD performance so far have never been published so that documents containing KPI are difficult to access easily at any time by the public.

Performance measurement also has no guidelines or SOPs regarding the collection of up to date performance data. Besides, as an aspect of quality control, there is no SOP for improvement mechanisms and changes in performance data in case of data errors. This condition causes the collection of performance data to be unreliable where the information on performance achievements is not accompanied by adequate and accountable evidence, it is unclear who collects data, who records, and who supervises, how the timeliness of the presentation of the report and how guarantees will be minimal error rate.

### c. Evaluation

Evaluation in general greatly affects the quality and achievement of performance, measurable indicators, monitoring and clarity of the person in charge, documentation of activities, performance reports as performance accountability that are prepared following the required mechanisms and systematics, including the timeliness of preparation, as well as publication through the website are important parts that must be evaluated. This becomes very urgent because, in the end, the achievement will affect the achievement of the vision and mission by the regional government. On the other hand, it is also very necessary to analyze the extent to which the previous year's performance reports have been used for better performance improvement in the next period, and the information presented should be used for performance appraisal, especially as the basis for providing rewards and punishments for all organizational driving components.



Performance measurement/appraisal is a management tool to improve the quality of decision making and the accountability of outputs, outcomes, benefits, and impacts [3].

Accountability is intended to seek answers to questions related to what service, who, to whom, whose, and how [6]. Among the questions that require an answer "What should be accounted for, to whom the accountability is handed over, who is responsible for various parts of activities in society, whether accountability goes hand in hand with adequate authority, and others.

Based on the results of research and observations conducted by researchers at the DPRD Secretariat, performance measurement has not been maximally implemented, has not had measurable indicators, and there is weak monitoring of progress towards performance achievement, and what are the obstacles in identifying, administering the progress of performance, answering or concluding the position (achievement) of the latest performance, taking the necessary steps to overcome obstacles to performance achievement, reporting the results of the monitoring to the leadership.

Another aspect that has not been carried out is related to the evaluation of the implementation of the Action Plan, there has not been any analysis and conclusion regarding the conditions before and after the implementation of a plan or agenda. Some of the results of the evaluation have not been conveyed and communicated to interested parties.

From the aspect of accountability, the performance reports have been prepared under the required mechanisms and systematics, however, it is still often not on time, and has never been uploaded as transparency and evidence of responsibility openly to the public through the official website. Information regarding the achievement of the Main Performance

Indicator targets, particularly related to the legislative function and the main task of supervision has been presented in the Performance Report, although qualitatively it has not yet further analyzed whether the achievement of the target has occurred in detail efficiency in what items and sections, does not provide a more detailed description of the reallocation or reallocation of the budget resulting from this efficiency so that it can be certain that the budget reallocation as a result of budget efficiency is a cross-cutting process or reallocated and is more focused on meeting the KPI targets directly so that efficiency can be quantified. Besides, so far there has been no effort to use this information to serve as a basis for providing rewards and punishments for all ASNs who serve at the Pohuwato Regency DPRD Secretariat.

2. Supporting and inhibiting factors for the implementation of the Government Performance Accountability System for at the Pohuwato Regency DPRD Secretariat.

a. Leadership

The leader becomes a determinant of the progress of an organization, if it can be an example, provides direction, role model, motivation, and reward as well as constructive punishment to all subordinates who are in their organizational responsibility. So that overall the leader determines whether the attitude taken can encourage organizational performance towards a better direction, or on the contrary, it becomes an obstacle in achieving the vision of the organization he leads himself. The positive or negative influence that is born by the leader is reflected in the conduciveness and work culture of the organization itself.

Leadership as a behavior with a specific purpose to influence the activities of group members to achieve common

## The Evaluation of the Implementation of Performance Accountability System in the Assembly of Pohuwato Regency

goals designed to benefit individuals and organizations [14]. Leaders can use different forms of power or strength to influence the behavior of subordinates in various situations. The influence of leadership in organizational goals is aimed at explaining the authority of a leader over his subordinates in the implementation and implementation of the duties and functions of a subordinate. Besides that, the directing activities carried out by a leader are related to the explanation of operational duties and the division of tasks according to the competencies of subordinates, these abilities must be possessed by a leader.

Specifically, regarding the implementation of SAKIP at the DPRD secretariat Pohuwato Regency, it can be explained that at the Low and Middle levels it is more results-oriented according to the targets that have been set and tends to ignore the aspects of accountability, especially in terms of administration. On the other hand, the Top Managers are still not too focused and consistent in monitoring the implementation of SAKIP itself.

### b. Human Resources

Basically in every organization, HR has a vital role to play in achieving the goals and performance targets that have been formulated by the organization, increasing human resources is currently considered to be one of the solutions to any problems that occur in an organization.

HR as a potential that is contained in humans to realize their role as an adaptive and transformative social being capable of managing themselves and all the potential contained in nature towards achieving the welfare of life in a balanced and sustainable order [14].

The human resources available at the DPRD Secretariat can be explained that the quality and understanding of their main duties and functions are mostly still low and they are not responsible for the

assigned tasks. So that it is still very necessary to strengthen the capacity, either through education and training, technical guidance, or apprenticeship.

### c. Facilities and infrastructure

Infrastructure is very influential on the high or low performance of an organizational unit. Representative space, adequate facilities, and adequate raw materials as input for main tasks and functions are unity and support each other in encouraging the achievement of performance targets set by an agency as an organizational unit.

Facility as anything that can be used as a tool/media in achieving the goals or objectives, while infrastructure is the main supporting device for an organization's processes or efforts to achieve goals [14].

The current condition regarding this matter at the DPRD Secretariat Pohuwato Regency can be explained that related to infrastructure in general it can be concluded that it has been fulfilled and has become a supporting factor in the implementation of the main tasks and organizational functions of DPRD Secretariat of Pohuwato Regency.

### d. Budget

Interpreting the budget as a potential instrument for the government to implement policies, and their use based on applicable law [14].

Based on Law no. 17 of 2003 concerning State Finance, Budget preparation is carried out by integrating the programs and activities of each work unit within the regional government to achieve the set goals and objectives. Thus, synergy and high rationality will be created in allocating limited resources to meet unlimited community needs [10].

As a resource, the budget is very needed to support the achievement of organizational performance targets, including government agencies. So far, the available budget for the

DPRD secretariat Pohuwato Regency has been sufficiently met according to the priority scale of budget needs.

e. Management control methods and policies.

Interpreting the method is the way used in carrying out work. Methods can be in the form of Standard Operating Procedures (SOPs) which contain guidelines and procedures for implementing operational tasks [14].

Methods of work are needed to ensure clarity of responsibilities, who does what and what should he be accountable for, and what kind of consequences must be received for the implementation of these responsibilities, working methods are also important to separate the boundaries and authority of each ASN in a structured and hierarchical manner. Particularly for the DPRD secretariat, the working method has not implemented a System or hierarchical system procedure, so that in general the work system has not been distributed properly and evenly, in certain conditions there is often too much assignment to people who tend to be considered capable of completing the task by the leadership so that sometimes the results are not optimal.

## CONCLUSIONS AND SUGGESTIONS

### *Conclusion*

Based on the description and discussion of the research results, the researcher can conclude the description to answer the problem formulation in this study, which is as follows:

1. The implementation of SAKIP at the DPRD Secretariat of Pohuwato Regency has not been going well, this can be seen in the aspect of **Planning**, where the formulation does not involve parts and subsections and is only composed of certain parts. Besides, each stage is not accompanied by supporting documents and is not

published on the official website. The aspect of **Implementation**, the process of monitoring and observing the implementation of main tasks and functions have not been implemented optimally so that the agreed performance targets have not been used to measure the success of achieving organizational performance. And Aspect of **Evaluation**, performance indicators that do not fully meet the SMART criteria, weak monitoring, and no action plan document and no SOP for work mechanisms and data improvement.

2. Two factors are supporting the implementation of SAKIP at the DPRD Secretariat of Pohuwato Regency, namely **Facilities and Infrastructure and Budget**. Besides, three factors hinder the implementation of SAKIP at the DPRD Secretariat of Pohuwato Regency, namely **Leadership** where at the Low and Middle levels the managers tend to ignore aspects of administrative responsibility, and at the top management level have not focused on monitoring the implementation of SAKIP itself. **Human Resources**, Where the quality and understanding of ASN on their main duties and functions are mostly low and they are not responsible for the assigned task. **Management Control Methods and Policies**, where the hierarchical system or procedure has not been implemented, there is no SOP including the management of performance data, so that in general the work system is not properly and evenly distributed.

### *Suggestion*

1. Need to increase the capacity and competence of human resources through formal education, as well as through training, technical guidance, internships, etc.

The Evaluation of the Implementation of Performance Accountability System in the  
Assembly of Pohuwato Regency

2. The formulation of the Strategic Plan and Renja should involve all parts.
  3. Every stage, whether planning, implementing performance measurement, or evaluation, needs to be documented and archived, and published through the official website to make it more accountable.
  4. For the implementation of ASN duties, it is necessary to make SOPs, including SOPs for mechanisms for collecting, managing, and improving performance data.
  5. Implementation of performance appraisal. It is necessary to make measuring instruments/assessment instruments and monitor them.
  6. The results of the performance appraisal should be used as a guideline for providing rewards and punishments for all ASN
  7. Need for Digital Transformation efforts through IT-based performance development in the form of performance data development software.
  8. Leaders, need to be more focused and consistent in monitoring the implementation of SAKIP.
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