

**ANALYSIS OF THE PERFORMANCE ACCOUNTABILITY REPORT OF
GOVERNMENT AGENCIES (LAKIP) BASED ON THE REGULATION OF
THE MINISTER OF STATE APPARATUS EMPOWERMENT AND
BUREAUCRATIC REFORM OF THE REPUBLIC OF INDONESIA NUMBER 53
OF 2014 AT THE YOUTH AND SPORT OFFICE OF KUTAI KARTANEGARA
REGENCY IN 2022**

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ABSTRACT

The Government Agency Performance Accountability Report (LAKIP) is a form of accountability for the implementation of duties and functions to account for the success and failure of achieving the organization's mission in achieving the goals and objectives that have been set through periodic accountability tools. This study aims to determine and analyze the Government Agency Performance Accountability Report (LAKIP) based on the Regulation of the Minister of State Apparatus Empowerment and Reform.

The purpose of this study is to find out and analyze the Government Agency Performance Accountability Report (LAKIP) based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 at the Kutai Kartanegara Regency Youth and Sports Office.

This analysis is carried out by the Comparative Method. A method that compares the format of the Government Agency Performance Accountability Report (LAKIP) with the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014.

The results of research conducted at the Youth and Sports Service show that the Kutai Kartanegara Regency Youth and Sports Service is in accordance with the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014. However, there is still one element that has not been fulfilled, in the Accountability section Performance in Accountability Organizational Performance Achievements are found in the comparison between targets and actual performance this year which are not in accordance with the Regulation of the Minister for Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 and the organizational strategy targets in the value of performance accountability are not significant.

Keywords: *Performance Accountability, AKIP, SAKIP, LAKIP*

INTRODUCTION

Indonesian society is experiencing major and quite fundamental changes in the field of government. These changes are characterized by an increasing desire for accountability and transparency in the performance of public sector management. The phrase good and clean governance can be interpreted as an indicator of government honesty. Over the past few years,

government honesty has been interpreted as government stability. Whereas in recent years, during the reform era, honesty has been interpreted as clean government. Good governance is characterized by three main pillars which are interrelated basic elements. The three basic elements are participation, transparency and accountability. A good government must open the widest possible door so that all parties involved in the government can participate effectively and efficiently. The running of the government must be organized in a transparent manner and the implementation of the government must be accountable. Good Governance is one of the concepts of an approach that is oriented towards the development of the public sector by good government. Good governance can be realized if there is a need for accountability in public sector organizations and to realize this accountability requires cooperation between the departments concerned.

The government issued TAP MPR RI Number XI/MPR/1998 on the Implementation of a State that is clean and free of corruption, collusion, and nepotism and Law No. 28 of 1999 to realize good governance. As a follow-up to these legal products, Presidential Instruction of the Republic of Indonesia (Inpres) Number 7 of 1999 concerning Performance Accountability of Government Agencies was issued into regulation Number 29 of 2010 concerning Government Agency Accountability Systems, and Guidelines for Preparing Performance Determinations and Reporting. Performance Accountability of Government Agencies are contained in the Regulation of the Minister of State for Administrative Reform and Bureaucratic Reform Number 53 of 2014 and Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 12 of 2015 concerning guidelines for evaluating the implementation of government agency performance accountability systems. The above regulations require each government agency as an element of the state government to be accountable for the implementation of its main duties and functions and the authority to manage resources based on a strategic plan determined by each agency.

Government Agency Performance Accountability Report (LAKIP) According to Presidential Instruction Number 7 of 1999, each government agency is obliged to prepare and report strategic planning on the main programs to be achieved for one to five years, in accordance with the main tasks and functions of each agency and its ranks. This form of reporting is called the Government Agency Performance Accountability Report.

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The subject of this research is the Youth and Sports Service, which is an agency engaged in youth and sports, which is a form of implementation of regional autonomy in order to improve human resources in this case advancing youth and sports. In Kutai Kartanegara Regency, youth is positioned to be able to respond to the actual problems of youth and society as the next generation and perpetrators of future national development, where the strength of the nation in the future can be seen from the quality of current youth resources, while sports is positioned in an effort to motivate the community and at various age levels to love sports as part of the process and achievement of development goals, in order to realize it all the Youth and Sports Office of Kutai Kartanegara Regency has a structured, efficient, concrete and achievement-oriented planning. Based on this, it is very necessary to conduct a Government Agency Performance Accountability Report (LAKIP) in accordance with the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014. In the Government Agency Performance Accountability Report (LAKIP) using the Comparison Table of the Government Agency Performance Accountability Report (LAKIP) Based on the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 to find out whether the Youth and Sports Office has carried out activities in the Government Agency Performance Accountability Report (LAKIP) in accordance with the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014.

LITERATURE REVIEW

Performance Accountability

Accountability can be understood as the obligation of both the trustee (agent) to provide accountability, present, report, and disclose all activities and activities that are his responsibility to the trustee (principal) who has the right and authority to request this accountability.

According to Wicaksono (2015: 3) Accountability is:

Control of public organizations at the organizational level which is intended to be the basis for providing explanations to various parties, both internal and external, who have an interest in assessing and evaluating the actions taken by the public organization.

Accountability of Government Agency Performance (AKIP)

Government Agency Performance Accountability (AKIP) is a form of government extension in strengthening performance accountability in the bureaucratic reform change agenda which is also a form of performance accountability for the success or failure of government administration to the community.

According to RI Regulation Number 53 of 2014 concerning Government Agency Performance Accountability is :

The realization of the obligation of a government agency to account for the success / failure of the implementation of programs and activities that have been mandated by stakeholders in order to achieve the organization's mission in a measurable manner with predetermined performance targets / targets through government agency performance reports that are prepared periodically.

According to Decree of the Head of LAN No. 23/IX/6/8/2003 concerning Guidelines for Preparing Government Agency Performance Accountability Reporting, the implementation of AKIP must be based on the following principles:

1. There is a commitment from the leadership and all staff of the agency concerned.
2. Based on a system that ensures the consistent use of resources with applicable laws and regulations.
3. Shows the level of achievement of goals and objectives that have been set.
4. Oriented to the level of achievement of the vision and mission as well as the results and benefits obtained.
5. Honest, objective, transparent and accurate. Presents the success/failure in achieving the goals and objectives that have been set.

Government Agency Performance Accountability System (SAKIP)

The Government Agency Performance Accountability System (SAKIP) is an instrument used by government agencies in fulfilling their obligations to be accountable for the success and failure of the implementation of the organization's mission which consists of various components which are a unity starting from the strategic planning process, performance planning, performance measurement, performance reporting and performance evaluation.

According to Presidential Regulation (Perpes) Number 53 of 2014, the Government Agency Performance Accountability System (SAKIP) is :

The realization of the obligation of a government agency to account for the success/failure of the implementation of programs and activities that have been mandated by stakeholders in order to achieve the organization's mission in a measurable manner with predetermined performance targets/targets through government agency performance reports that are prepared periodically.

According to the objectives of the Government Agency Performance Accountability System in Presidential Instruction No. 7 of 1999 are :

- a. Making government agencies accountable so that they can operate efficiently, effectively and responsively to the aspirations of the people in their environment.
- b. The realization of transparency of government agencies.
- c. The realization of public participation in the implementation of national development,
- d. The maintenance of public trust in the government.

Government Agency Performance Accountability Report (LAKIP)

The Government Agency Performance Accountability Report (LAKIP) is a tool for carrying out performance accountability of government agencies which contains a description of the realization of the implementation of the obligations of a government agency to be accountable for the success, failure to achieve the organization's mission in achieving the goals and objectives set through periodic accountability tools that are prepared and submitted systematically and institutionally.

According to Presidential Instruction Number 7 of 1999 concerning Government Agency Performance Accountability Reports :

Each agency is obliged to compile and report strategic planning on the main programs to be achieved for one to five years, in accordance with the main tasks and functions of each agency and its ranks,. This form of reporting is called the Government Agency Performance Accountability Report.

According to PAN Ministerial Regulation Number 29 of 2010 concerning Agency Performance Accountability Reports (Article 12) are :

The annual performance report that contains the performance accountability of an agency in achieving the agency's strategic goals / objectives, the performance accountability report as referred to in article 12 contains an overview of the achievement of targets as stipulated in the performance determination document and planning document (article 16 paragraph 1).

RESEARCH HYPOTHESIS

The hypothesis is accepted if the Government Institution Performance Accountability Report (LAKIP) at the Youth and Sports Office of Kutai Kartanegara Regency in 2022 is not in accordance with the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014. Conversely, the hypothesis is rejected if the Government Institution Performance Accountability Report (LAKIP) at the Youth and Sports Office of Kutai Kartanegara Regency in 2022 is in accordance with the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014.

RESEARCH METHODS

This research method uses data collection techniques as a process or activity that researchers try to uncover or capture various phenomena, data or conditions in the researcher's position in accordance with the research. Information collection can also be interpreted as a researcher's activity in an effort to collect some field information needed to answer problems or test hypotheses.

Referring to the above interpretation, how important information collection is in the research process. Without field information, the process of analyzing information and concluding research results cannot be carried out. The data collection process taken in this case study was carried out using data collection techniques Field research where the research was obtained or collected by the parties concerned in this study, namely at the Youth and Sports Office of the Kutai Kartanegara Regency by involving in-depth interviews with employees of the Youth and Sports Office, as well as direct observation of the financial budget used in the government agency performance accountability report (LAKIP). The data obtained from these interviews and observations were then analyzed qualitatively to evaluate the government agency performance accountability report (LAKIP).

Apart from that, this research method also performs data collection techniques Library Research where this data collection technique is obtained by the party concerned by collecting data by using reports or records from the Youth and Sports Office that have to do with the required data. The purpose of this quantitative research is to find out the data obtained systematically, then analyze it to achieve clarity. The results of the analysis are formed in numbers which are then explained in a description and then processed by comparing based on

predetermined criteria.

By using the case study method, the research can comprehensively describe how the budget and performance achievement in the Youth and Sports Office of Kutai Kartanegara Regency can affect the preparation of the Government Agency Performance Accountability Report (LAKIP) and provide future evaluations in the preparation of the Government Agency Performance Accountability Report (LAKIP).

RESULTS OF RESEARCH AND DISCUSSION

Results

Analysis of the Government Agency Performance Accountability Report (LAKIP) Based on the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 in the Government Agency Performance Accountability Report (LAKIP) of the Youth and Sports Service states that the preparation format has been compiled in accordance with the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting and Procedures for Riviu on Government Agency Performance Reports is still used as a basic guideline in performance reporting at the Youth and Sports Service.

Based on the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014, the results of the checklist calculation in the Government Agency Performance Accountability Report (LAKIP) comparison table are analyzed using the Dean J Cahampion method as follows:

$$\text{Persentase} = \frac{\Sigma \text{Jawaban "Ya/Tidak"}}{\Sigma \text{Jumlah Pertanyaan}} \times 100\%$$

$$\text{Presentase} = \frac{33}{34} \times 100\%$$

$$\text{Presentase} = 97\%$$

Table 1.2 Government Agency Performance Accountability Report Criteria

Percentase	Skala
0% - 25%	Not in accordance with the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 Year 2014
25% - 50%	Not yet in accordance with the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 Year 2014
50% - 75%	Has been in accordance with the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 Year 2014
75% - 100%	Very much in accordance with the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 Year 2014

Source: (Government Agency Performance Accountability Report of the Youth and Sports Service in 2022).

Discussion

Based on the results of the analysis that has been carried out, namely the Analysis of the Government Agency Performance Accountability Report (LAKIP) Based on the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 with the analysis tool comparison table of the Government Agency Performance Accountability Report (LAKIP) Based on the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014, the following describes the results of the analysis.

Through the comparison table between the Government Agency Performance Accountability Report (LAKIP) of the Youth and Sports Service and the Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 above five elements have been fulfilled: Introduction, Performance Planning, Performance Accountability, Closing, and Appendix in the Organizational Performance Achievement section there is a comparison between the target and realization of performance in 2022 which the organization's strategic objectives have not contained insignificant Performance Accountability values and performance data collection has not been in accordance with the SOP, in the comparison between the target and realization of this year's performance with existing regulations.

CONCLUSIONS AND ADVICE

Conclusion

The Government Institution Performance Accountability Report (LAKIP) at the Youth and Sports Service of Kutai Kartanegara Regency has five elements and thirty-four checklists starting from the Introduction, Performance Planning, Performance Accountability, Closing, and Appendix stages but there is one element that has not been fulfilled, namely in the Performance Accountability section in Organizational Performance Achievements. The Government Agency Performance Accountability Report (LAKIP) of the Youth and Sports Service is categorized as “in accordance” with the Regulation of the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014.

Advince

Suggestions that can be given to the Youth and Sports Office of Kutai Kartanegara Regency related to this research are as follows:

The Youth and Sports Service is considered good enough in preparing the Government Agency Performance Accountability Report (LAKIP) and must be maintained. But it would be even better.

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