

**GAP ANALYSIS OF GOVERNMENT AGENCY PERFORMANCE
ACCOUNTABILITY SYSTEM INDICATORS TO ACCOUNTABILITY
THEORY**

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ABSTRACT

There was no concurrent rise in the corruption perception index subsequent to the observed elevation in *AKIP* scores. This observation suggests that the *AKIP* framework has not comprehensively assessed all dimensions of the accountability theory. This article examines the disparities that exist between accountability theory and the indicators employed in the *AKIP* assessment. The methodology employed in this study is a comprehensive review of existing literature. The analysis yielded the discovery that multiple *AKIP* indicators necessitate enhancement in order to align the measurement more closely with the theory of accountability. The indicators can be classified into two distinct categories, specifically technical indicators and conceptual indicators. Technical indicators encompass a range of metrics that are utilized to assess various aspects of performance. These indicators include outcome achievement indicators, which gauge the extent to which desired outcomes have been realized. Additionally, effectiveness and efficiency indicators are employed to evaluate the degree to which objectives are met in a timely and resource-efficient manner. Periodic reporting indicators are utilized to monitor and report on progress at regular intervals. Lastly, employee professionalism indicators are used to assess the level of professionalism exhibited by individuals within an organization. Conceptual indicators encompass several key dimensions, namely transparency, liability, controllability, responsibility, and responsiveness.

Keywords: Accountability, *AKIP* evaluation, Indicator

A. INTRODUCTION

The implementation of accountability measures has been identified as a key strategy in mitigating the prevalence of corruption (Hidayati & Islamudin, 2022) (Alam et al., 2023; Brusca et al., 2018; Chang et al., 2021; De Man, 2022; Lyrio et al., 2018). Addressing corruption is a significant priority within the context of bureaucratic reform in Indonesia. The imperative for government agencies to uphold accountability has been established prior to the initiation of bureaucratic reform in 2010, specifically through the enactment of the *PP No. 8 Tahun 2006 tentang Pelaporan Keuangan dan Kinerja Instansi Pemerintah* (Sabilla & Kriswibowo, 2021). The regulation under consideration pertains to performance accountability, wherein every institution is required to provide an account of its financial aspects and the outcomes of each activity. The regulation pertaining to performance accountability is derived from the *Peraturan Presiden Nomor 29 Tahun 2014* which regulates the Government Agency Performance Accountability System (*Sistem Akuntabilitas Kinerja Instansi Pemerintah, SAKIP*). The regulation under consideration encompasses the implementation of *SAKIP*. *SAKIP* is a comprehensive framework that encompasses a range of activities aimed at effectively monitoring and evaluating the performance of government agencies. These activities primarily revolve around two key components: the performance planning process and performance reporting.

The anticipated efficacy of *SAKIP* as a mechanism for mitigating corruption and promoting the transparency and responsibility of governmental entities remains unrealized. According to data provided by the *KemenpanRB*, there has been a consistent upward trend in the average value of government agency performance accountability (*Akuntabilitas Kinerja Instansi Pemerintah, AKIP*) across ministries, institutions, provincial governments, and district and city governments. However, it is important to note that the increase observed is not statistically significant. Regrettably, the persistent upward trend observed in *AKIP* scores does not exhibit a corresponding consistent decline in corruption cases within these institutions. Conversely, there has been a decline in the trend of the corruption perception index (CPI). According to a report by Transparency International Indonesia in 2023, it can be inferred that the general perception among the public is that corruption continues to persist in public and political roles.

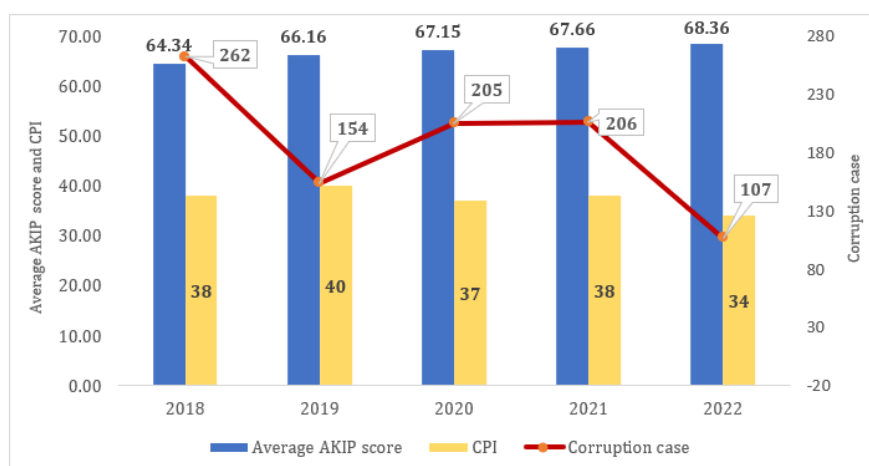


Figure 1. The development of national SAKIP scores, GPA, and the number of corruption cases in ministries, provincial governments, and district/municipal governments.

Source: KemenpanRB (2023), Annur (2023), ICW (2018-2022)

Based on the *Undang-Undang Nomor 15 Tahun 2004* concerning Examination of State Financial Management and Responsibility, state financial audits are carried out to assess the correctness, accuracy, credibility, and reliability of information regarding state financial management and responsibility. Examination of financial management and state financial responsibility is carried out by the Supreme Audit Agency (*Badan Pemeriksa Keuangan, BPK*). One form of examination conducted by *BPK* is the examination of the Central Government Financial Statements (*Laporan Keuangan Pemerintah Pusat, LKPP*) and the State Treasurer's Financial Statements (*Laporan Keuangan Bendahara Umum Negara, LKBUN*) which are conducted annually. This examination is conducted to provide an opinion on the fairness of the presentation of *LKPP*. There are four types of opinions that can be given by *BPK* on *LKPP* starting from the best status, namely (1) unqualified opinion (*wajar tanpa pengecualian, WTP*), (2) qualified opinion (*wajar dengan pengecualian, WDP*), (3) adverse opinion (*tidak wajar, TW*), and (4) disclaimer of opinion (*tidak memberikan pendapat, TMP*).

BPK's Audit Report (*Laporan Hasil Pemeriksaan, LHP*) on *LKPP* in 2022 showed a decrease in the number of ministries/institutions' financial statements that received a *WTP* opinion. The *WTP* opinion states that the financial statements have been presented and disclosed fairly and adequately (*BPK*, 2008). Thus, the downward trend in the reports of ministries and institutions indicates that the financial statements presented are not in accordance with government accounting standards, have not fully complied with laws and regulations, and the internal control system has not been effective. The findings of the examination that show that financial management has not been in accordance with ketentuan peraturan perundang-undangan pada tahun 2022 include (1) Non-tax state revenue (*Penerimaan Negara Bukan Pajak, PNBP*) management in 39 ministries and institutions at least Rp 2.38 trillion has not been in accordance with the provisions, (2) budgeting, implementation, and accountability of expenditure in 78 ministries

and institutions at least Rp 16.39 trillion has not been fully in accordance with the provisions, (3) management of fixed assets, inventories, and other assets in ministries and institutions worth Rp 50.47 trillion is not adequate, and (4) cash management in 23 ministries and institutions worth Rp 61.94 billion is not fully adequate.

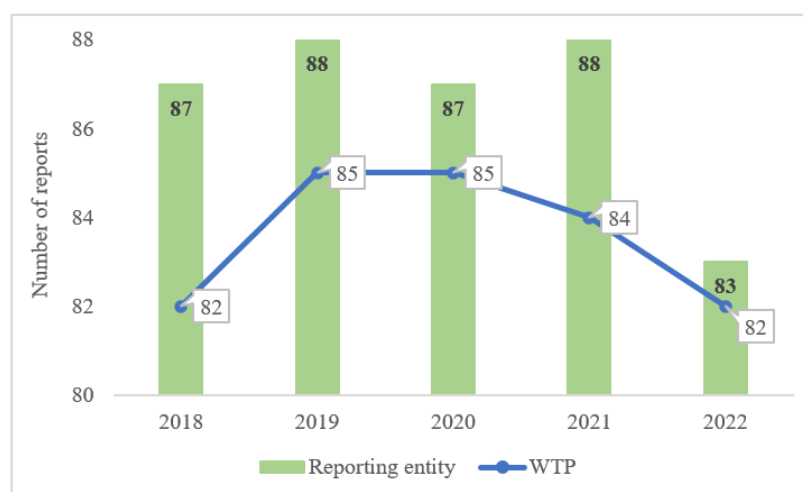


Figure 2. Development of *BPK* Opinion on *LKPP* and *LKBUN*.
Source: *BPK*, 2023

The conditions that have been described indicate a mismatch between the increase in *AKIP* scores and the level of public sector accountability as indicated by an inconsistent decrease in the level of corruption and a decrease in the number of financial reports of ministries/institutions that received *WTP* opinions from *BPK*. This finding raises the question of whether the indicators in the *AKIP* evaluation are adequate in measuring aspects of the accountability principle to increase public trust in the performance of government agencies. This article attempts to answer this question by analyzing the application of the principles of accountability theory to the *AKIP* evaluation indicators and what aspects of the *AKIP* evaluation need to be updated to improve the accuracy of measurement of accountability.

B. LITERATURE REVIEW

Bovens (2007) defines accountability as the inherent connection between an actor and a forum, wherein the actor bears the responsibility of providing a comprehensive account of their actions. The forum possesses the jurisdiction to inquire, evaluate, and enforce sanctions upon individuals involved. According to (Bovens, 2007), the individuals involved in the actions described are employees of the state or representatives of public institutions. The forum may encompass various entities such as leadership, parliament, or auditors. The concept of accountability is frequently synonymous with the notion of responsibility. Nevertheless, these two entities possess distinct connotations. According to (McGrath & Whitty, 2018), the concept of responsibility pertains to the duty to perform a specific task, whereas accountability refers to the duty to verify that the

task has been executed in alignment with the objectives associated with one's position, function, and job. Moreover, Bivins (2006) elucidates that responsibility denotes an individual's duty. Actors are deemed accountable upon the successful fulfilment of their professional obligations. In contrast, Bivins (2006) defines accountability as the state of being prepared to offer a justification for one's actions and the inclination to accept responsibility for any errors committed.

In the realm of public sector organizations, Iyoha & Oyerinde (2010) referred to Inaga's (1991) assertion that accountability necessitates the government to furnish rationale for the origin and allocation of public resources. Hence, the primary obligation in this instance entails the oversight and regulation of governmental conduct, the prevention of power consolidation, and the enhancement of educational and operational effectiveness within the realm of public administration Iyoha & Oyerinde (2010). In a constitutional system of government, accountability can be categorized into *two* types: internal accountability and external accountability. Internal accountability refers to the direct accountability within a specific organizational system, where subordinates report directly to their superiors. On the other hand, external accountability involves reporting to individuals who are external to the organization (Kloot, 1999; Matek, 1977).

According to Kloot (1999) and Melia & Sari (2019), who cites Mardiasmo (2000), public accountability refers to the fiduciary duty of a trustee to provide an account, demonstrate, report, and disclose all activities that fall within the purview of their responsibilities. Furthermore, the trustee possesses the entitlement to request such accountability. According to the individual in question, the concept of responsibility encompasses both vertical and horizontal dimensions. This study assesses public accountability by utilizing the dimensions of public accountability as proposed by Elwood (1993) and Melia & Sari (2019). These dimensions encompass political accountability, program accountability, management accountability, legal responsibility, and parameters such as honesty and financial responsibility.

Galti (2000), as cited in Habibi & Nugroho (2018), posits in *Crisis Accountability and Development in the Third World* that accountability pertains to the identification of methodologies to address pertinent inquiries. The public accountability of organizations within the public sector encompasses multiple dimensions. Moreover, Habibi & Nugroho (2018) elucidates that responsibility can be categorized into two main dimensions, as outlined by (Hopwood & Tomkins, 1984). The first dimension is legal responsibility, which pertains to the obligation of institutions to adhere to the law, refrain from the misuse of authority, and ensure compliance with legal regulations. The second dimension is honesty, which encompasses the responsibility of institutions to act with integrity, demonstrate transparency, and uphold ethical standards. The institution bears the onus of conducting itself with integrity, adhering to legal norms, refraining from the misuse of authority, and ensuring compliance with legal obligations. The first requirement is to adhere to relevant legislation. The second responsibility pertains to managerial duties, which involve effectively and efficiently overseeing the organization to prevent inefficiency and ineffectiveness. Lastly, program

responsibility lies with political institutions, who are accountable for the implementation of established programs. Political accountability refers to the inherent obligation of political institutions to be held responsible for the policies they enact. Fiscal responsibility refers to the obligation of political institutions to utilize public funds in a manner that is efficient and effective, thereby minimizing instances of wastage and corruption.

Mathis and Jackson (2006) provide an explanation in Habibi's (2018) work that supervision encompasses the act of overseeing employee performance in relation to predetermined performance measures. This involves ensuring the accuracy and effectiveness of performance evaluations, as well as utilizing gathered information as feedback to achieve desired outcomes and effectively communicate with staff members. Ernie and Saefullah (2005) argue in their study on Habibi (2018) that the various forms of supervision can be categorized into three distinct types: initial supervision, process supervision, and final work supervision. The purpose of this practice is to prevent any deviations from occurring during the execution of tasks. Initial supervision refers to the act of providing oversight and guidance at the commencement of a project or task. Process supervision refers to the act of overseeing and monitoring work activities as they occur, with the aim of assessing the progress and ensuring that the work aligns with the predetermined objectives. Final supervision refers to the act of overseeing and evaluating a project or task at its conclusion.

C. RESEARCH METHODS

The present study was conducted by means of a comprehensive review of relevant literature. This involved gathering data from diverse sources, including studies, reports, publications, books, and news articles pertaining to *SAKIP* and accountability. The primary focus of this investigation was on the government regulations that govern the performance accountability system, specifically the *Peraturan Presiden Republik Indonesia*. The subject matter is the *Undang-Undang Nomor 29 Tahun 2014*, which pertains to the establishment of the Government Agency Performance Accountability System. This aligns with Creswell & Creswell (2017) assertion that a literature review encompasses a written synthesis of scholarly articles, books, and other relevant sources that expound upon theories and provide information pertaining to specific subjects, spanning historical and contemporary perspectives. The objective of this literature review is to identify pertinent theories and frameworks pertaining to the matter of *AKIP* and accountability, particularly within the context of the disparity between *AKIP* indicators and the tenets of accountability theory.

D. RESULTS AND DISCUSSION

There exists a divergence between the interpretations of accountability provided by experts and the definition outlined in the *Peraturan Presiden Nomor 29 Tahun 2014*. This regulation provides a definition of performance accountability, which pertains to the responsibility for achieving measurable performance objectives according to predetermined targets, encompassing both successful and unsuccessful outcomes. The Performance Report (*Laporan*

Kinerja, LAKIN) elucidates the performance accountability of government institutions during a specific fiscal year. This report primarily serves as an accountability mechanism, providing an assessment of budget utilization and performance accomplishments. Nevertheless, the performance accountability outlined in *LAKIN* is constrained solely to accountability through the submission of performance realization reports, specifically pertaining to budget realization and the attainment of output targets. However, it does not extend to accountability at the outcome level. According to (Kluvers, 2003), accountability encompasses not only the examination of inputs, such as budgets and the attainment of performance targets, but also the evaluation of outcomes. Therefore, it is imperative for *LAKIN*, as a mechanism for ensuring responsibility, to provide a comprehensive elucidation of the results in terms of the societal effects generated by a governmental initiative (Bleyen et al., 2017; Dal Mas et al., 2019).

The assessment of *AKIP* is conducted by means of an *AKIP* evaluation. *AKIP* evaluations are conducted by various governmental bodies, including ministries, institutions, provincial governments, and district and city governments. The level of performance accountability was evaluated through the *AKIP* evaluation procedure, which was initially regulated in the *Permenpan Nomor 12 Tahun 2015* and change by the *PermenPanRB Nomor 88 Tahun 2021*. The disparity between the two regulations is evident in the distinct assessment components and the varying significance assigned to each component. Furthermore, the *AKIP* evaluation incorporates additional sub-components into each component, namely existence, quality, and utilization sub-components. These sub-components are assigned weights of 20%, 30%, and 50% respectively, in addition to the differences in components and weights observed in the new system.

Table 1. Comparison of components and assessment weights in *AKIP* evaluation

Permenpan Number 12 of 2015		PermenPanRB Number 88 of 2021	
Component	%	Component	%
Performance pLANning	30%	Performance pLANning	30%
Performance measurement	25%	Performance measurement	30%
Performance report	15%	Performance report	15%
Performance evaluation	10%	Internal accountability evaluation	25%
Performance achievement	20%		

The outcome of the *AKIP* evaluation yields an agency accountability level category, which is represented by a letter. The category that exhibits the highest level of performance is AA, which attains a score exceeding 90 and is classified as "satisfactory." Conversely, the category that demonstrates the lowest level of performance is D, which obtains a score below 30 and is characterized as "very poor." The *AKIP* score at the national level serves as a performance indicator for the *KemenpanRB*, specifically representing the proportion of government agencies that have achieved a minimum accountability rating of "good." An agency's accountability is deemed satisfactory when it attains an *AKIP* score exceeding 60 to 70. According to the *Laporan Kinerja KemenpanRB Tahun 2022*, the

proportions of ministries, institutions, provincial governments, and district or city governments attaining a minimum rating of "good" were 95.06%, 100%, and 72.05%, respectively.

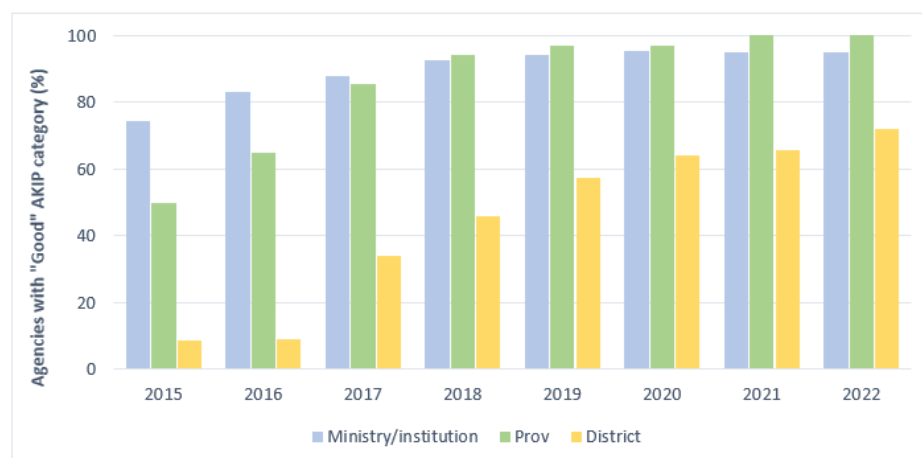


Figure 3: Percentage of institutions with an *AKIP* predicate of at least "Good"
Source: KemenpanRB (2020, 2022)

Drawing from the notions of accountability, the constituents of accountability encompass the proficient and effective attainment of program objectives in the form of outcomes. Furthermore, accountability is also interconnected with the way program implementers elucidate their efforts to attain performance targets to government institutions, such as the highest leadership, parliament, and the general public. The primary contention posited in this paper is that the assessment indicators employed in the *AKIP* evaluation have proven inadequate in discerning the extent of performance accountability exhibited by governmental entities. The argument is predicated upon the following set of circumstances:

1. **The absence of indicators to assess the attainment of outcomes is evident.**

None of the 79 indicators utilized in the *AKIP* evaluation worksheet were specifically designed to assess outcome achievements. According to (Cruz Dallagnol et al., 2023), it is argued that the evaluation of accountability should encompass the measurement of outcomes resulting from the conducted activities. The current indicators solely assess the extent to which performance and financial goals have been achieved as outputs, without considering outcome indicators. Performance measurement indicators only measure the existence of performance measurement documents (technical guidelines, operational definitions, and standard operating procedures for collecting performance data). In addition, the performance measurement quality sub-component has not yet aimed to assess outputs but is still limited to the relevance of performance data in performance measurement, leadership involvement in decision making, monitoring of performance measurement, and the use of information technology in collecting and measuring performance outcomes. The utilisation sub-component has also not effectively assessed outcome achievements because it only evaluates the use of performance

achievements for reward and punishment and adjustments to performance achievement strategies.

2. **There is a lack of indicators available to evaluate the degree of effectiveness and efficiency in performance.** Out of the total 79 indicators, only one indicator specifically evaluates efficiency, which is referred to as "the performance report document has informed the efficiency of the use of resources in achieving performance." Nevertheless, the concept and criteria pertaining to efficiency are not thoroughly elucidated. According to this indicator, the efficiency of resource utilization is deemed high as long as the percentage of budget realization remains elevated. According to (Sanderson, 1996), the concept of efficiency pertains to the relationship between value for money and output, whereas effectiveness pertains to the impact generated upon the attainment of a desired outcome, such as an increase in public income. Financial accountability is a component within the *LAKIN* framework, focusing solely on the realization of budgets. However, it fails to provide an explanation regarding the efficiency of budget utilization in achieving desired output units.
3. **The evaluation of the AKIP program has not considered periodic reporting as an indicator.** According to (Bovens, 2007), in order to establish accountability, it is necessary for both the actor responsible for implementing the task and the forum assigning the task to engage in regular reporting. The forum receives reports from actors that encompass updates on the advancement of performance accomplishments, along with the strategies and actions undertaken to attain the intended results. Within the performance measurement component, there exists an indicator that necessitates each hierarchical level of the organization to systematically monitor the performance achievements of the subordinate units in a sequential manner. The current indicator lacks an adequate explanation of the methodology and outcomes of monitoring activities, thus necessitating a clarification of both the form and results of monitoring.
4. **The absence of indicators hinders the evaluation of employee professionalism.** In addition to the attainment of desired results, the accountability of government agencies is intrinsically linked to the level of professionalism exhibited by their employees. According to de (Silva et al., 2020), Romzek and Dubnick (1987) argue that it is imperative for employees to possess a sense of professional accountability in relation to their responsibilities and roles within the organizational context. The establishment of professional accountability is crucial to guarantee that each employee is held responsible for their actions and performance.

Based on the conditions, it is imperative to incorporate the *SAKIP* aspects into the *AKIP* assessment in order to enhance its quality and provide a more precise depiction of the accountability conditions.

Outcome indicator

There is a need for enhancing the *AKIP* evaluation by incorporating indicators capable of assessing the attainment of outcomes. The primary objective of government performance is to effectively deliver public services. Therefore, it

is possible to utilize public service outcome indicators as a means of evaluating government performance, albeit with necessary adaptations to account for the specific outcomes of technical activities within each institution. The 2017 Public Service Innovation Perception Index Measurement Guide, published by the State Administration Agency (*Lembaga Administrasi Negara, LAN*), outlines several outcome indicators, such as problem-solving, services meeting expectations, and inclusive service availability. Indicators possess the potential for modification by technical ministries, thereby enabling their alignment with the specific activities or programs that have been executed. As an illustration, within the Ministry of Agriculture, potential outcome indicators encompass the augmentation of farmers' income and the assessment of agricultural facilities in terms of their accessibility and affordability. In the context where outcomes are transformed into indicators, it is imperative that the key performance indicators (KPIs) are likewise situated at the outcome level to establish congruence with the assessment in the *AKIP* framework. Therefore, it is imperative that the format of the *AKIP* evaluation worksheet is designed to incorporate comprehensive information and detailed explanations pertaining to the technical programs offered by the institute, as well as the specific outcome targets that are to be attained.

Effectiveness and efficiency indicators

The concept of effectiveness is consistently contrasted with efficiency, despite their distinct conceptual nature. Efficiency pertains to the degree to which program objectives in addressing public issues can be attained, whereas effectiveness gauges the rational and economical achievement of these objectives by public institutions (Silva et al., 2020). Therefore, it can be posited that a program can be deemed efficient when it can attain the predetermined outcomes utilizing minimal resources, or alternatively, when it can yield maximum outcomes with an ample allocation of resources. The issue at hand pertains to the consistent comparison of effectiveness with outputs rather than outcomes. Efficiency can be assessed by conducting a comparative analysis between the allocated budget and the achieved outcomes. The determination of program efficiency is outlined in the official regulation the *PMK nomor 22/PMK.02/2021*, which pertains to the Measurement and Evaluation of Budget Performance in the Execution of Work Plans and Budgets of Ministries and Institutions. According to the author's perspective, the current approach does not adequately demonstrate the efficacy of budget allocation as it continues to focus on output. Hence, an additional efficiency metric that can be incorporated is the evaluation of the costs associated with attaining the desired outcome. If the program is implemented on a regular basis, it is possible to utilize the data from the previous year as a reference point for evaluating the logicity of this year's efficiency index. The metric utilized to assess effectiveness is the juxtaposition of the predetermined outcome target and the actual outcome achieved. It is important to acknowledge that the efficiency indicator pertains to the attainment of outcomes rather than the attainment of outputs.

Indications of regular reporting and staff professionalism

The reason these two indicators are related is that employees are required to report on a regular basis. It takes employees with the quality and competence

appropriate to the program being run to be able to produce quality reports. The report's ability to pinpoint current issues with program implementation, the veracity of the data it contains, and the techniques employed for data collection are some indicators that can be used to evaluate the report's quality. Staff proficiency in the reported field and staff mastery of the evaluated tasks are measures of a professional workforce when it comes to program execution and report writing. The accomplishment of performance goals connected to the accomplishment of activity outcomes, aside from their connection to the creation of regular reports, is a sign of staff professionalism within the context of accountability.

Weight adjustment

As previously elucidated, the sub-component of availability carries an assessment weight of 20%. The sub-component is subsequently transformed into multiple indicators that demonstrate the existence or non-existence of documents. This indicator lacks relevance in the context of accountability measurement. The assessment weight of the third sub-component, utilization, is 50%. Utilization within the context of accountability is intricately linked to the resultant impact or outcome generated by a program or activity implemented by the governmental entity, as posited by the aforementioned theories. Nevertheless, the utilization component primarily evaluates the implementation of planning, performance measurement, and performance reporting, without adequately measuring the extent of outputs and outcomes. Potential enhancements include the reduction of the weight assigned to the existence sub-component, the allocation of additional weight to the utilization sub-component, and the modification of utilization indicators to adopt an outcome-oriented approach.

In addition to incorporating outcome achievement indicators, efficiency measurement, regular reporting, professionalism of employees, and adjusting the weight of each sub-component, the skip evaluation process should also take into account the attainment of conceptual accountability dimensions. According to (Koppell, 2005), the dimensions of accountability that must be met for a government organization to be considered accountable in performance are as follows:

1. *The concept of transparency.* Accountability necessitates transparency as its primary prerequisite. Government organizations that prioritize transparency possess the capacity to elucidate and assume accountability for their implemented policies, without concealing errors or evading scrutiny. The establishment of transparency plays a significant role in fostering public trust and can be effectively accomplished through the implementation of routine audits and the disclosure of pertinent information. In addition to being accessible to upper-level executives, the dissemination of information must also extend to the public. The primary inquiry in evaluating transparency is whether the organization has effectively communicated the details of its performance.
2. *The concept of liability.* This dimension pertains to the ramifications associated with performance. According to this perspective, it is imperative for both individuals and organizations to assume accountability for their actions.

Accountability entails facing repercussions, such as penalties for failing to meet performance targets or rewards for attaining performance milestones. The primary inquiry when evaluating the liability aspect of accountability pertains to whether individuals or organizations are subject to repercussions in relation to their performance.

3. *The concept of controllability.* Accountability pertains to the bureaucratic control mechanism; wherein politically elected officials are required to establish a consensus on public policy objectives and depend on bureaucrats to execute the selected policies. In a more expansive context, accountability is attained when individuals possess the power to oversee the government's efficacy in delivering public services. In a more specific context, the concept of control pertains to the distinction between politics and administration in the process of program determination. Hence, the extent to which a government agency can be held accountable hinges upon the response to the fundamental inquiry: "To what degree does the organization adhere to the directives of its leadership?"
4. *The concept of responsibility* is a crucial aspect that warrants careful consideration and analysis. Responsibility can be understood as the manifestation of bureaucrats' adherence to regulatory frameworks. To facilitate measurement, the establishment of formal standards or norms is imperative. These standards not only incentivize ethical conduct but also provide a reference point for evaluating the performance of bureaucrats. Responsible bureaucrats are expected to not only adhere to directives, but also apply their professional expertise in alignment with ethical and moral principles. Hence, the dimension of responsibility encompasses not only the fulfilment of obligations, but also the way bureaucrats discharge their moral duties. The responsibility dimension can be elucidated by addressing the inquiry, "To what extent does the organization adhere to established regulations?"
5. *The concept of responsiveness* refers to the ability of a system or entity to react and adapt to various stimuli or changes in a timely manner. Accountability of organizations is contingent upon their capacity to effectively address and fulfil the requirements of the community. Responsiveness pertains to the degree to which the selected programs align with the organization's requirements and the community's expectations. In this particular scenario, the prioritization of the community's demands takes precedence over the organization's needs. When bureaucrats are responsive to the demands of the community, it can be argued that the bureaucracy exhibits accountability, as it has the potential to achieve outcomes in the form of community satisfaction. The fulfillment of community needs constitutes the essence of governmental performance, thereby prompting the inquiry into the assessment of responsiveness: "To what extent has the organization achieved its substantive objectives?"

The findings of this study have significant implications for previous research and accountability theories in the context of bureaucratic reform. The study revealed that the current *AKIP* assessment system has limitations in measuring comprehensive government performance accountability. This has prompted the need to reevaluate previous research methodologies, expand

accountability theories, and change in long-term impact assessment approaches. The recommendation to evaluate *SAKIP* every five years also highlights the importance of strategic planning in accountability assessments. These implications spur researchers and policymakers to update their views on accountability in bureaucracy and good governance.

E. CONCLUSION

Enhancing accountability constitutes a prompt and effective approach within the realm of bureaucratic reform, aimed at attaining the objective of establishing a globally esteemed bureaucracy by the year 2025, while concurrently actualizing the principles of good governance. The significance of accountability lies in its substantial impact on the mitigation of corrupt conduct and its role to cultivate public confidence in governmental efficacy. Government agencies are subject to evaluation through the *AKIP* assessment, which is conducted on an annual basis.

The evaluation of accountability measurement through *AKIP* involves the assessment of indicators within each component of the evaluation. The indicators have been meticulously formulated to comprehensively evaluate the government's accountability in relation to its performance. Nevertheless, the current indicators have proven inadequate in effectively assessing the extent of performance accountability within government agencies, as they primarily concentrate on document comprehensiveness and output-oriented performance evaluation exclusively. In accordance with accountability theories, it is imperative to incorporate various indicators to align the assessment of accountability levels with the fundamental principles of accountability.

The recommended indicators are classified into two distinct categories: technical indicators and conceptual indicators. The suggested technical indicators encompass outcome achievement indicators, effectiveness and efficiency indicators, periodic reporting indicators, and employee professionalism indicators. The suggested conceptual indicators for inclusion are transparency, liability, controllability, responsibility, and responsiveness, as outlined by (Koppell, 2005) within the specified dimensions. The inclusion of these indicators is anticipated to enhance the *AKIP* evaluation's quality, ensuring that the obtained scores accurately depict the level of accountability exhibited by government agencies.

The annual *AKIP* assessment system has a weakness in assessing the output or impact generated through the implementation of a programme or activity. This can occur when the programme or activity is carried out in the long term (multi-year) so that the output will only be seen after the programme has been implemented for several years. Therefore, the author recommends that *SAKIP* be evaluated every five years in accordance with the strategic plan that has been prepared. The hope is that *SAKIP* can fulfil all dimensions of accountability so that accountable government can be realised.

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