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Analysis of performance accountability principles in the implementation of the performance accountability system government institutions in Rokan Hilir Regency Indonesia

I'lmil Fitria Lisa

Program Pascasarjana Universitas Islam Riau, Pekanbaru, Indonesia
Corresponding author email: ilmil_fitria@student.uir.ac.id

Rahyunir Rauf

Program Pascasarjana Universitas Islam Riau, Pekanbaru, Indonesia

Annisa Mardatillah

Program Pascasarjana Universitas Islam Riau, Pekanbaru, Indonesia

Nurman

Program Pascasarjana Universitas Islam Riau, Pekanbaru, Indonesia

Tarmizi Yuza

Program Pascasarjana Universitas Islam Riau, Pekanbaru, Indonesia

Abstract--The study aims to examine how the Rokan Hilir Regency Government Performance Accountability System implements the notion of performance accountability. By adopting the Government Agency Performance Accountability System, the Rokan Hilir Regency Government would, of course, improve the performance of government agencies and raise the Accountability of Rokan Hilir Regency local government agencies as part of realizing Accountability. This study employs a qualitative research design and a descriptive research design. All of the agencies involved in the Rokan Hilir Regency Regional Development environment served as the study's primary informants. Based on research findings and data analysis, Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System of Government Agencies outlines the fundamentals of performance accountability for implementing the performance accountability system for government agencies in the Rokan Hilir regency government. Through Ellwood's (1993) Accountability Approach Model, problems with honesty and legal Accountability, process accountability, program accountability, and

policy accountability arise in the Rokan Hilir Regency Government's Implementation of the Performance Accountability System for Government Agencies are examined.

Keywords---policy implementation, accountability, government, Rokan Hilir.

Introduction

The term "accountability" is defined by Richard Mulgan (2000) as "knowledge and accountability for every action, product, decision, and policy including government public administration and implementation within the scope of the role or work position," which includes the duty to report, justify, and be able to raise doubts about each consequence that has resulted. Various findings are resulting from other studies that discuss related issues such as research by Siti Munawaroh, Widuri Wulandari, Dwian Hartomi Akta Padma Eldo, Nandyta Dewi Aprilya (2020) with the research title "Bureaucratic Reform in the Implementation of Accountability Principles in the Tegal City Government in 2018" Results The research shows that the current form of performance accountability is the Performance Accountability Report of Government Agencies, while financial Accountability is carried out in the form of an accountability report. The findings in this study are that the human resources owned can work optimally, professionally and competently in completing reports.

The research project "Evaluating the Implementation of the Performance Accountability System for Government Agencies (SAKIP) in the Legal Bureau of the Riau Islands Province Government" was carried out by Dwi Septi Haryani in 2019. so that it would be easier to make work plans, report on, and assess performance, and so that it will help the government realize regional development. This study applies Edward III's theory to policy execution and aims to explain the research's shortcomings in terms of resources, member communication, stakeholder attitudes, and the Riau Islands Province's bureaucracy (Wurara et al., 2020).

Furthermore, research by Supriati, Yuni Ariani and Sarifudin (2017) with the research title "Implementation of Performance Accountability in Bureaucratic Reform at the Ministry of Finance of the Republic of Indonesia". The study results explain that the Ministry of Finance has implemented performance accountability with very satisfactory results but still has several weaknesses that improvements have been made, including the HR pillar. The Ministry of Finance has implemented Accountability with very satisfactory results in the three areas of strengthening Accountability. However, on the other hand, there are still cases involving tax officials. In order to enforce the HR Pillar, the Ministry of Finance is very firm in acting and immediately deactivating several employees and officials at the Directorate General of Taxes and opening access to LHKPN reporting by the KPK to tax employees who were previously untouchable. The Ministry of Finance also provides rewards and punishments to its employees as part of the targets for bureaucratic reform.

The form of Accountability is currently being developed in a system, namely the Government Agency Performance Accountability System which is mandated through Presidential Regulation Number 29 of 2014 where the Government Agency Performance Accountability System is a systematic series of various activities, tools, and procedures designed for determination and measurement, data collection, to reporting the performance of government agencies in the context of Accountability and improving the performance of government agencies which are evaluated by the Ministry of Empowerment of State Apparatus and Bureaucratic Reform.

In realizing Accountability, as a local government, of course, the Rokan Hilir Regency Government also improves the performance of government agencies and increases the Accountability of Rokan Hilir Regency local government agencies by implementing the Government Agency Performance Accountability System. The Government of Rokan Hilir Regency is not much different from other regional governments in its commitment to implementing the Government Agency Performance Accountability System. Every year, the Government of Rokan Hilir Regency makes every effort to increase Accountability so that the value of the Government Agency Performance Accountability System of Rokan Hilir Regency gets the best score because the good or bad of the government depends on its planning. This has also been stated in the Vision and Mission of Rokan Hilir Regency.

Based on the RPJMD of Rokan Hilir Regency 2016-2021 which is seen from the current condition of the community and Rokan Hilir Regency and the challenges faced in the next 5 years, the Rokan Hilir Regency Development Vision to be realized in 2021 is: "The realization of Rokan Hilir as an Industrial Estate for towards a prosperous and independent civil society". To realize this vision, the Rokan Hilir Regency Development Mission 2016-2021 was prepared consisting of 5 missions, namely:

1. To build the Rokan Hilir community with Malay culture, character, faith and piety.
2. Develop upstream and downstream industries as an alternative to local income sources which have been sourced from oil and gas while at the same time opening up new job opportunities for the community.
3. Developing quality Human Resources through improving individuals' and communities' health and education degrees.
4. Prioritizing the principles of good governance for public services and improving the investment climate.
5. Infrastructure development for rural and urban economic development.

Based on the Vision and Mission of Rokan Hilir Regency 2016-2021, it can be seen that Mission section 4 states that it prioritizes the principles of good governance for services to the community and improving the investment climate, which means realizing a reliable, clean, and authoritative government. The elaboration of this purpose is that the Rokan Hilir Regency Government will build clean, effective, democratic and reliable governance. When associated with current research on performance accountability, it is closely related to the Mission of Rokan Hilir Regency in 2016-2021 which prioritizes the principles of

good governance for services to the community and improving the investment climate where Accountability is a criterion of Good Governance.

At the Riau Province Musrenbang event in 2018, Menpan-RB reported that the Rokan Hilir Regency Government's evaluation value for the Government Agency Performance Accountability System in 2016 was 37.50 with category C. In 2017, the government started to evaluate the Government Agency Performance Accountability System, engaging all agencies, by Rokan Hilir Regent Regulation number 74 years 2017 about the Road Map for Bureaucratic Reform of the Rokan Hilir Regency Government in 2017-2021. As a result, the 2017 Rokan Hilir Regency scored 60.32, falling into the "good" category according to the Rokan Hilir Regency Government Agency Performance Accountability System assessment findings. This is a good place to start when evaluating the performance of a government agency's Accountability System, which increased from the previous value from C (less) to B (Good).

However, the phenomenon that occurs is that the Accountability System value of Rokan Hilir Regency does increase every year but with a not too significant increase and is still in the same value range, namely category B (Good) even though the Government Agency Performance Accountability (AKIP) value of Rokan Hilir Regency is from in 2017-2019 still reached the target, namely B (Good), while for 2020, the Government Agency Performance Accountability value of Rokan Hilir Regency did not reach the target, where in 2020 the target value of Government Agency Performance Accountability of Rokan Hilir Regency was in in the middle term plan is BB (Very Good).

In 2017, the Accountability System score of Rokan Hilir Regency was 60.32 with a performance accountability level at level B (Good), while in 2018, the Accountability System value of Rokan Hilir Regency was 63.78 with category B (Good). Therefore, the Accountability System score of Rokan Hilir Regency in 2017 and 2018 reached the target. The Accountability System score of Rokan Hilir Regency in 2019 is 65.54 with a performance accountability level at level B (Good), which means that the Accountability System value of Rokan Hilir Regency has reached the target. Meanwhile, in 2020, the Regency Accountability System score still experienced an insignificant increase and the level of performance accountability also did not reach the planning middle term regency target with an evaluation result of 67.18 or a "B" (Good) predicate.

From some of the Government Agency Performance Accountability assessment data from 2017-2020 which has been described above and from several phenomena that the researchers found, the researcher summarizes the initial observations that have been made to find out some of the obstacles from the research phenomena that cause the Government Agency Performance Accountability value. Accountability System in Rokan Hilir Regency in 2017-2019 did not experience a significant increase even though it reached the target of B (Good) and in 2020 the Government Agency Performance Accountability value in Rokan Hilir Regency did not reach the target, namely:

1. There is no official Decree on the appointment of the Government Agency Performance Accountability System team in 2017-2020, which means that

the Regent stipulates no Accountability System Implementation Team Decree.

2. The Implementation of Accountability System has not yet reached the managerial level where the OPD leaders have not been actively involved in implementing programs/activities, monitoring and evaluating the effectiveness of programs/activities in achieving performance.
3. Supporting documents for Accountability System of Rokan Hilir Regency are available administratively, but the quality and Implementation is not optimal.
4. There is no presentation of information on the analysis of the effectiveness and efficiency of using the budget.
5. There is still a lack of innovation in performance management and the absence of reward and punishment.

The researcher's initial observations regarding the obstacles to not achieving the Government Agency Performance Accountability target in Rokan Hilir Regency above are inversely proportional to the concept of Good Governance theory according to UNDP in Mardiasmo (8: 2002) which states that one of the criteria for Good Governance is effectiveness and efficiency. , where budget management is carried out in an efficient and effective manner, while in Rokan Hilir Regency there is no presentation of information on the analysis of the effectiveness and efficiency of budget use. And when compared according to the State Administration Agency quoted from the BPKP Pusdiklat Module on Accountability of Government Agencies (2007) the Implementation of government performance accountability must show the level of achievement of the goals and targets that have been determined, there is a commitment from the leadership and all staff of the agency concerned and is oriented towards achieving the vision and mission as well as the results and benefits obtained, while what happened in Rokan Hilir Regency is that the documents are only administrative in nature and do not reflect the resolution of strategic issues and the OPD leadership has not been actively involved in implementing programs/activities, monitoring and evaluating the effectiveness of programs/activities in achieve performance.

Based on the background of these problems, this research focuses on the problem of Analysis of Performance Accountability Principles in the Implementation of the Government Agencies Performance Accountability System of Rokan Hilir Regency to realize Good Governance, to answer the formulation of the problem How is the principle of performance accountability in implementing the Government Performance Accountability System Rokan Hilir Regency? And What factors are the obstacles in implementing the Rokan Hilir Regency Government Performance Accountability System to realize good governance? So in this case, this study aims to "To analyze the principle of performance accountability in the implementation of the Rokan Hilir Regency Government Performance Accountability System".

Research Method

The type of research carried out is qualitative which is a description that can be described accurately, factually, and systematically about the facts, nature, and relationships between the phenomena of the object being studied (Sugiyono, 2009:11). Qualitative research uses qualitative methods, namely observation,

interviews, or document review. This qualitative research method is used for several reasons, first, it is easier to adapt qualitative methods when dealing with multiple realities. Second, this method directly presents the nature of the relationship between the researcher and the respondent, third; this method is more sensitive and more adaptable to the many sharpening of mutual influences on the patterns encountered (Moleong, 2007:10). So that in this study it can explain the existing phenomena seen directly through observations, interviews and document review, especially those related to the Analysis of Performance Accountability Principles in the Implementation of the Government Agencies Performance Accountability System of Rokan Hilir Regency to realize Good Governance.

While the type of descriptive research is intended to measure or describe carefully certain social phenomena the relationship between theory and observation. It is said that the descriptive approach is a type of research intended for the exploration and clarification of a phenomenon or reality. (Singarimbun, 2011:8). In the details of this study, using data in the form of primary data and secondary data. In primary data, research uses data obtained through observation and documentation techniques to produce accurate information because it directly correlates with the research theme. Furthermore, secondary data is data obtained from literature reviews originating from various electronic media, journals, books, scientific articles and trusted websites that can support the acquisition of additional data such as concepts and theories. According to Ellwood (1993) in Mardiasmo (2002). :22) explains that there are four dimensions of Accountability that public sector organizations, namely must meet: 1) Process accountability, 2) Program accountability, and 3) Policy accountability. along with some information related to research writing.

Result and Discussion

Based on the research that has been done, the Implementation of child Based on the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 25 of 2020, there are 8 targets or can be called areas of strengthening in the Implementation of the Grand Design of Bureaucratic Reform, namely: change management, policy deregulation, organizational structuring, management structuring, apparatus HR management, strengthening Accountability, strengthening supervision and improving the quality of public services. Of the 8 targets, one of the targets proclaimed in the Grand Design of Bureaucratic Reform 2010-2025 is the Increased Capacity and Accountability of Bureaucratic Performance. This target is carried out by implementing performance accountability strengthening carried out by the K/L/Local Government RB Team. The desired target in the Grand Design of Bureaucratic Reform 2010-2025 in strengthening performance accountability is to improve the performance of government agencies and increase the Accountability of government agencies where one of the principles of good governance is Accountability.

The form of Accountability is currently being developed in a system, namely the Government Agency Performance Accountability System (SAKIP) which is mandated through Presidential Regulation Number 29 of 2014 where the

Government Agency Performance Accountability System (SAKIP) is a systematic series of various activities, tools, and procedures designed for determination and measurement, data collection, to reporting the performance of government agencies in the context of Accountability and improving the performance of government agencies evaluated by the Ministry of Empowerment of State Apparatus and Bureaucratic Reform.

According to the State Administration Agency quoted from the Checking and Controll Finance Agency Module on Accountability of Government Agencies (2007) the Implementation of government performance accountability must show the level of achievement of the goals and objectives that have been determined, there is a commitment from the leadership and all staff of the agency concerned and is oriented towards achieving the vision and mission as well as the results and benefits obtained, while what happened in Rokan Hilir Regency was that the documents were only administrative in nature and did not reflect the resolution of strategic issues and the OPD leadership had not been actively involved in implementing programs/activities, monitoring and evaluating the effectiveness of programs/activities in achieving performance.

a. Analysis of Performance Accountability Principles in the Implementation of the Government Agencies Performance Accountability System of Rokan Hilir Regency to realize Good Governance

As it is known that Accountability is one of the elements of good governance, Accountability is the obligation of the holder of the trust to provide Accountability, present, report, and disclose all activities and activities that are their responsibility to the party giving the trust who has the right and authority to ask for the responsibility. Mardiasmo (2009: 20).

In realizing Accountability, as a local government, of course, the Rokan Hilir Regency Government also improves the performance of government agencies and increases the Accountability of Rokan Hilir Regency local government agencies by implementing the Government Agency Performance Accountability System . The Government of Rokan Hilir Regency is not much different from other regional governments in its commitment to implementing the Government Agency Performance Accountability System (SAKIP). Every year, the Government of Rokan Hilir Regency makes every effort to increase Accountability so that the value of the Government Agencies Performance Accountability System (SAKIP) of Rokan Hilir Regency gets the best score because the good or bad government depends on the planning. This has also been stated in the Vision and Mission of Rokan Hilir Regency.

The principle of Performance Accountability in the Implementation of the Government Agency Performance Accountability System (SAKIP) of Rokan Hilir Regency is motivated by quite complicated conditions, for example, there is no official Decree on the appointment of the Government Agency Performance Accountability System team in 2017-2020 which means that there is no there is a the Government Agency Performance Accountability System Implementation Team decision letter determined by the Regent, then the application of the Government Agency Performance Accountability System has not yet reached the

managerial level where agency leaders have not been actively involved in implementing programs/activities, monitoring and evaluating the effectiveness of programs/activities in achieving performance, supporting documents for the Government Agency Performance Accountability System in Rokan Hilir Regency are readily available administratively, but the quality and Implementation is not maximized, furthermore there is no presentation of information on the analysis of the effectiveness and efficiency of budget use and there is still a lack of innovation in performance management and the absence of rewards and punishments.

Based on the author's research, the planning document in Rokan Hilir Regency has been prepared. However, the Implementation of the Strategic Plan still needs some improvements in terms of using the middle term plan as a reference for the preparation of annual performance plans and budgets. In addition, the strategic objectives and targets set out in the regional government planning documents and regional apparatus organizations have not fully answered the strategic issues faced and the performance achievement of the Rokan Hilir Regency Government. still needs some improvements, especially in achieving other performance targets, because there is no initiative in eradicating corruption, there is still a lack of innovation in performance management.

This Government Agency Performance Accountability System is very well implemented because it can contain a systematic series of various activities, tools, and procedures designed to determine performance and measure data collection, classifying, summarizing, and reporting performance to government agencies, in the context of Accountability. and improving the performance of government agencies. To find out to what extent the Performance Accountability Principles in the Implementation of the Government Agencies Performance Accountability System of Rokan Hilir Regency, the researchers analyzed the inhibiting factors in the analysis of the Performance Accountability Principles in the Implementation of the Government Agency Performance Accountability System of Rokan Hilir Regency.

b. Inhibiting Factors in the Principle of Performance Accountability in the Implementation of the Government Agencies Performance Accountability System of Rokan Hilir Regency

Every government agency is required to compile a performance report every year to strengthen performance accountability and is one of the programs implemented in the framework of bureaucratic reform. This accountability strengthening is carried out by implementing the Government Agency Performance Accountability System as referred to in Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System. To find out the extent to which government agencies implement their the Government Agency Performance Accountability System, as well as to encourage an increase in the performance of government agencies, an evaluation of the Implementation of SAKIP is carried out. This evaluation is expected to encourage government agencies both at the central and regional levels to consistently improve their SAKIP Implementation and realize agency performance (outcomes) as mandated in the National Medium-Term Development Plan, Regional Medium-Term Development Plan and National Medium-Term Development Plan.

To evaluate the SAKIP, the Ministry of Apparatus Civil Society issued a Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 12 of 2015 concerning Guidelines for Evaluation of the Implementation of the Performance Accountability System of Government Agencies. This regulation is an implementation of Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System for Government Agencies.

In practice, the Principles of Performance Accountability in the Implementation of the Government Agencies Performance Accountability System (SAKIP) of Rokan Hilir Regency have not run optimally. This is because the strategic objectives and targets set out in the regional government planning documents and regional apparatus organizations have not fully answered the strategic issues faced. So that the Implementation of the Performance Accountability System for Government Agencies (SAKIP) is constrained because the strategic issues faced have not been answered.

While the causes of problems in the Implementation of the Government Agency Performance Accountability System of Rokan Hilir Regency are From some of the Government Agency Performance Accountability assessment data from 2017-2020 as well as from several phenomena that researchers have found, researchers summarize the initial observations that have been made to find out several obstacles from the research phenomenon that caused the Government Agency Performance Accountability value in Rokan Hilir Regency in 2017-2019 did not experience a significant increase even though it reached the target of B (Good). In 2020 the Government Agency Performance Accountability value in Rokan Hilir Regency did not reach the specified target.

In addition, to find out more deeply the extent of problem analysis and performance measurement of the Performance Accountability Principle in the Implementation of the Government Agency Performance Accountability System of Rokan Hilir Regency, the author uses the research focus according to the theory or Accountability approach model formulated by Ellwood (1993) in Mardiasmo (2002:22), which are as follows:

1. Honesty Accountability and Legal Accountability

This Accountability is related to avoiding abuse of office, while legal Accountability is related to ensuring compliance with laws and other regulations required in using public funding sources. Accountability is a complex concept with several instruments to measure it, David Hulme and Mark Tunner (in Raba 2006:115). While in the government itself. The form of Accountability is through a document. Performance Accountability of government agencies is an obligation to provide Accountability or answer and explain the performance and actions of a person/legal entity/leader of an organization to parties with the right or authority to ask for information or Accountability. Nst (2019:32).

According to Mardiasmo (2009) quoting from Elwood (1993), the Accountability that public sector organizations must carry out consists of several dimensions and indicators: Honesty and Legal Accountability which includes: avoiding

corruption and collusion and compliance with the law. Accountability Process which includes: compliance with procedures. The existence of fast public services, the existence of responsive public services and the existence of low-cost public services. Program accountability includes being responsible for what has been made and the program in accordance with the goal of optimal results. Policy Accountability, namely being responsible for the policies that have been taken.

Respondents Response "For legal compliance in the use of public funding sources, in general there are some who do not comply. It's just that for data or how many violations and related to individuals who violate and misuse public sources of funds, the Inspectorate is more aware because the Inspectorate is an internal supervisor. However, the Rokan Hilir Regency Government is obedient and obedient to the rule of law in using public financial funds. This can be seen from the results of the examination of the use of the budget carried out by inspectors, both the Inspectorate and the Supreme Audit Agency (BPK) with an opinion of a good or unqualified assessment (WTP) and in essence at this time the overall bureaucracy has been doing a good job. However, a little is still some have not, of course, this needs guidance to officials to understand the law and regulations as well as responsibilities for the positions held".

2. Process Accountability

Process accountability is related to whether the procedures used in carrying out tasks are good enough regarding the adequacy of accounting information systems, management information systems and administrative procedures. According to Leviene (Manggaukang Raba 2006:3), Accountability relates to external standards that determine the correctness of an action by the State administration. Public Accountability refers to how much the policies and activities of public organizations are subject to political officials elected by the people because they are viewed from internal measures developed by the public bureaucracy or government but also assessed from external measures such as the norms prevailing in society,

Respondents' responses to the Process Accountability aspect of the Performance Accountability Principle in the Implementation of the Government Agencies Performance Accountability System (SAKIP) of Rokan Hilir Regency "On average, giving answers has not been fully implemented properly, this is because for the preparation of Government Agency Performance Reports (LKjIP) or the usual called LAKIP already has a SOP. However, there is no SOP for SAKIP itself. The Implementation of SAKIP is still based on the regent's regulation regarding the Implementation of SAKIP, where the legal umbrella for the Implementation of SAKIP in Rokan Hilir Regency is the regent's regulation. However, for a good process, further review is needed so that SOPs can be made with more flexible conditions concerning the value of Accountability."

3. Program Accountability

Program accountability is concerned with considering whether the goals set can be achieved or not, and whether alternative programs have been considered that provide alternative programs that provide optimal results with minimal costs. In

other words, program accountability means that the organization's programs should be quality programs that support the strategy and achievement of the organization's mission, vision, and goals. Finner in Joko Widodo (2010:104) explains Accountability as a concept related to external standards that determine the correctness of bureaucratic action. External control is a source of Accountability that motivates and encourages officials to work hard.

Accountability is a form of obligation for providers of public activities to be able to explain and answer all matters concerning the steps of all decisions and processes carried out, as well as Accountability for the results of their performance. Penny Kusumastuti (2014:2). Program accountability is related to considering whether the stated objectives can be achieved or not, and whether alternative programs have been considered that provide optimal results with minimal costs. Program accountability also means that the organization's programs should be of quality and support the strategy in achieving the organization's vision, mission and goals. Public institutions must be responsible for the programs made up to the program's implementation. Ellwood (1993) in Mardiasmo (2009: 21).

Respondents' responses regarding "Program Accountability has been running quite well; this is indicated by documents from planning, monitoring and evaluation. Planning in the form of renja, strategic plan, and Performance Agreement. And the monitoring is in the form of monitoring the action plan. Moreover, the evaluation is in the form of LKJiP. The planning document is available, and it's true that the document is a form of Accountability, its quality in Implementation and assessed by the audit team, there are still administrative findings or financial Accountability. This is where the quality value is drawn and put it in the form of an opinion." Then, planning documents can represent a form of Accountability because The documents contain the strategic Goals that the Organizational Unit wants to achieve in the year concerned.

The final report document contains a description of the results of performance measurement, evaluation and analysis of performance accountability, including a systematic description of successes and failures, obstacles/obstacles, and problems encountered as well as anticipatory steps to be taken. In addition, financial Accountability is also reported by presenting budget allocations and realizations for the Implementation of other functions or tasks, including an analysis of the achievements of efficiency performance indicators. The performance accountability report contains explanations of the achievements of the Strategic Plan realization (period of 5 years), therefore the performance accountability report must be able to present a comparison of targets and the realization of performance achievements from the first year to the fifth year. However, some targets have not been achieved. It can be seen in the District's final report. In addition, there are programs and activities in the agency that are not in the middle term planning regency.

4. Policy Accountability

Policy accountability is related to the Accountability of public institutions for the policies taken. Public institutions should be able to account for the policies that

have been determined by considering future impacts. In making a policy, it must be considered what the purpose of the policy is, why the policy was taken, who the target is, which stakeholders (stakeholders) will be affected and get the benefits and impacts (negative) of the policy. Elwood (1993) in Mardiasmo (2009:21-22). Public Accountability is responsible for managing resources and implementing policies entrusted to the reporting entity in achieving the goals that have been set periodically. Deddi Nordiawan (2008:129). Accountability is a manifestation of the obligation to account for the success or failure of the Implementation of the organization's mission in achieving the goals and targets that have been set through a medium of periodic Accountability (Ihyaul Ulum (2010:40).

Public institutions should be able to account for the policies that have been determined by considering future impacts. In making a policy, it must be considered what the purpose of the policy is and why it was carried out. Elwood (1993) in Mardiasmo (2009:21-22). Respondents have no response regarding Policy Accountability to produce performance management innovations. There was once a performance management application, namely e-Kinerja, which the BKD made to input the daily activities of apparatus civil. However, until now there is no further direction for its application, in essence the local government lacks innovation in making policies that can realize good performance accountability for Rokan Hilir Regency, so in its Implementation, there are still shortcomings that result in performance accountability assessments in Rokan Hilir Regency downstream there has not been a good result.

Conclusion

Based on the research that has been done, it can be concluded that the Government Agency Performance Accountability System is a systematic series of various activities, tools, and procedures designed to determine and measure, collecting data, to reporting the performance of government agencies in the context of Accountability and improvement. Performance of government agencies evaluated by the Ministry of Administrative Reform and Bureaucratic Reform. The basic principle of Performance Accountability in implementing the Performance Accountability System for Government Agencies of Rokan Hilir Regency is Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System of Government Agencies.

The results showed that the Government of Rokan Hilir Regency had implemented the Principles of Performance Accountability in implementing the Performance Accountability System for Government Agencies (SAKIP). However, based on the analysis, problems still occur, as described based on the model of Accountability approaches by Ellwood (1993) in Mardiasmo (2009: 21) in the form of problems. the lack of Regional Head Innovation related to SAKIP policies, supporting facilities in the form of the SAKIP application that the OPD has not fully implemented, and the lack of complete documents related to SAKIP that each agency does not own.

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