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Performance Accountability Analysis of Regional Government Agencies at the Secretariat of the Balangan Regency DPRD

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A R T I C L E I N F O

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A B S T R A C T

This study aims to analyze the level of professional teacher competency at Dahai Public Elementary School, Paringin District, Balangan Regency, which includes four main dimensions of teacher competency: pedagogical, personality, social, and professional. The research approach uses a qualitative descriptive method with data collection techniques through observation, interviews, and documentation studies of teachers, principals, and supervisors. The results show that teachers at Dahai Public Elementary School have fulfilled most of the professional competency indicators as stipulated in the Minister of National Education Regulation Number 16 of 2007 , especially in the aspects of mastery of teaching materials and learning development. However, aspects of digital-based learning innovation and professional reflection still need to be improved. This study emphasizes the importance of continuous strengthening through learning communities and collaborative academic supervision

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INTRODUCTION

Performance accountability of government agencies is a fundamental element in the effort to realize good governance in Indonesia. Accountability is the main instrument to assess the extent to which public agencies can be accountable for the implementation of programs and activities that have been funded by state funds efficiently, effectively, transparently, and with a results - oriented accountability . The Indonesian government, through Presidential Regulation Number 29 of 2014 and updated with Ministerial Regulation of PANRB Number 88 of 2021, emphasized the importance of implementing the Government Agency Performance Accountability System (SAKIP) as an integrative mechanism between strategic planning, performance-based budgeting, program implementation, and measurable achievement evaluation. The implementation of SAKIP is not only intended as an administrative obligation, but also as a strategic management tool to ensure that every public bureaucratic activity has a real impact on public welfare.

2023 report by the Ministry of Administrative and Bureaucratic Reform (PANRB), the average national SAKIP score for local governments in Indonesia reached 71.7 (category BB) , up from 66.2 in 2020. This indicates increased awareness and commitment among officials towards accountable performance. However, performance disparities between regions remain quite high, with provinces and districts/cities with strong bureaucratic infrastructure tending to score above 80, while regions with limited resources still score in the 60–70 range. This condition confirms that performance accountability is strongly influenced by human resources (HR), institutional capacity, and the effectiveness of internal control mechanisms.

In the local context, the Balangan Regency DPRD Secretariat is a regional apparatus that has a strategic role in supporting the regional legislative function, especially in the field of oversight and public policy formulation. Based on the Evaluation Results Report (LHE) of the Balangan Regency AKIP for 2021–2023 published by the Ministry of PANRB , the DPRD Secretariat's performance accountability score increased from 63.15 (category B) in 2021 to 76.90 (category BB) in 2023. This increase in score indicates an increase in the effectiveness of performance management, particularly in the planning and reporting aspects. However, the internal evaluation component, the integration of individual performance indicators with the organization, and the consistency of achievement measurement still need to be improved. Empirically, these results indicate that the bureaucracy in Balangan has moved towards more transparent governance, but has not yet fully achieved the optimal level of accountability as expected by the principles of good governance .

The factors influencing accountability achievement in government agencies are complex. Mardiasmo (2004) emphasized that public accountability encompasses not only vertical accountability to the central government but also horizontal accountability to the public as beneficiaries of public services. Within this framework, accountability has administrative, political, and moral dimensions. Mahsun (2019) added that effective accountability requires integration between performance reporting systems and data-based evaluations and ongoing feedback. Meanwhile, Sofyani and Akbar (2018) highlighted that the

implementation of SAKIP in Indonesia is often hampered by a weak performance culture and the low analytical skills of officials in utilizing evaluation data for decision-making. Therefore, studies on performance accountability need to examine the relationship between system structure, bureaucratic behavior, and the institutional support that surrounds it.

Previous research provides an important foundation for this analysis. Wiwik Andriani et al. (2015) showed that the implementation of SAKIP at the Padang State Polytechnic significantly increased the transparency and effectiveness of public services. Perwirasari (2016) found that clarity of organizational goals, leadership, and internal oversight were key determinants of performance accountability in Kendal Regency. Harianto (2022) highlighted the importance of a technology-based reporting system in improving performance management efficiency, while Agustiawan et al. (2023) emphasized that human resource quality and organizational commitment directly influenced the success of SAKIP implementation in Pekanbaru City Regional Apparatus Organizations (OPD). Aryati's (2023) research at the Sarolangun Regency DPRD Secretariat also confirmed that budget efficiency and reporting effectiveness are crucial components in achieving high accountability scores. These findings indicate that the success of SAKIP is highly dependent on the synergy between regulations, leadership commitment, and apparatus capacity, with the social and institutional context of the region also determining its effectiveness.

Based on the empirical conditions and theoretical studies, this study focuses on analyzing the achievement of performance accountability targets of government agencies in the Balangan Regency DPRD Secretariat , as well as identifying factors that influence the effectiveness of its implementation . This study is expected to contribute in two main areas. Theoretically, the results of the study will enrich the literature on the implementation of SAKIP in the local government environment, especially in the context of legislative support organizations. Practically, this study is expected to provide strategic recommendations for local governments in strengthening a sustainable and results-oriented performance-based accountability system (outcome-based governance). Thus, this study not only seeks to assess the extent to which performance accountability has been implemented, but also provides a comprehensive understanding of how the principle of accountability can be internalized as a professional and adaptive bureaucratic work culture to public demands.

LITERATURE REVIEW

Performance accountability of government agencies is an integral part of the concept of good governance , which emphasizes three main principles: transparency, accountability, and public participation. Good governance, according to the UNDP (1997), is defined as a process of exercising state power responsibly in managing public resources fairly, effectively, and oriented towards the interests of the community. In the context of regional government, this principle is realized through a performance accountability mechanism, where each government agency is required to be accountable for the results of program achievements and the use of public funds. LAN (2018) emphasizes that accountability is a manifestation of moral and administrative responsibility for bureaucratic performance, which is not only seen from the level of compliance with regulations, but also from the extent to which programs and policies provide benefits (public value) for the community.

The government performance accountability framework in Indonesia is formally regulated in Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP) and updated by Minister of PANRB Regulation Number 88 of 2021. SAKIP is the main instrument in integrating all elements of government management, from strategic planning, preparation of key performance indicators (KPI), performance -based budgeting , performance measurement and evaluation, to reporting and policy feedback. Mahsun (2019) stated that SAKIP is a concrete manifestation of a public performance management system that emphasizes the integration between results (outcomes) and processes (outputs). This means that the success of an agency is not measured solely by budget realization, but by the extent to which these activities have a real impact on public welfare.

In the New Public Management (NPM) theory proposed by Hood (1991) and developed by Osborne & Gaebler (1992) , public accountability is positioned as a core principle in modern bureaucratic reform. NPM views public organizations as needing to be managed with private sector management principles, namely efficiency, results orientation, and measurable performance. The implementation of NPM encourages the bureaucracy to transform from a procedure-oriented system to one that focuses on results and user satisfaction. In the Indonesian context, the implementation of NPM is reflected in SAKIP, which requires government agencies to develop specific, measurable, achievable, relevant, and time-bound (SMART) performance indicators. This model aims to reduce administrative bureaucratic practices and replace them with results-based accountability mechanisms.

Furthermore, Romzek & Dubnick's (1987) theory of Public Accountability explains that accountability has four dimensions: bureaucratic, professional, legal, and political accountability. In the context of local government, these four dimensions interact dynamically. Bureaucratic accountability requires officials to be hierarchically accountable to their superiors, while professional accountability requires officials to work based on certain ethical standards and expertise. Meanwhile, legal accountability relates to compliance with laws and regulations, and political accountability emphasizes the government's responsibility to the public through democratic mechanisms. Thus, measuring the performance of

public institutions cannot rely solely on administrative aspects, but must also consider public trust and social legitimacy regarding the results of that performance.

In practice, the success of performance accountability depends heavily on leadership commitment , the quality of human resources , and the support of internal control systems . Mardiasmo (2004) emphasized that public accountability will be effective if accompanied by information transparency and public participation in the planning and evaluation process. Hughes (2012) added that sustainable accountability requires a fair system of incentives and sanctions for officials, so that every performance has administrative and moral consequences. In the Indonesian context, this is reflected in the reward and punishment system policy in the SAKIP evaluation conducted by the Ministry of PANRB, where agencies with high performance scores are given budget incentives, while low performance agencies are required to participate in coaching programs.

Furthermore, the Performance Management System theory developed by Armstrong & Baron (2005) emphasizes that public performance management must be results -based and sustainable. In this system, performance indicators are not only measurement tools but also organizational learning tools to improve service effectiveness and efficiency. This aligns with the OECD (2023) approach, which emphasizes the importance of continuous improvement and learning accountability in modern governance systems. Meanwhile, Moynihan (2008) through the concept of performance governance emphasizes that effective performance measurement can create a feedback loop that strengthens the decision-making process and improves overall organizational accountability.

Based on these theories, it can be concluded that government agency performance accountability is the result of a complex interaction between systems, organizational structures, and bureaucratic behavior. The implementation of SAKIP at the regional level not only demands compliance with regulations but also requires a paradigm shift from a procedural orientation to a results orientation. In the context of the Balangan Regency DPRD Secretariat, the implementation of the accountability system is expected to encourage improvements in the quality of legislative services, budget efficiency, and transparency in the management of programs that directly impact the community. Thus, the theoretical framework of this study is based on the integration of three main pillars, namely good governance as a normative value, public accountability as an ethical foundation, and a performance management system as an operational instrument in achieving effective, efficient, and equitable governance.

METHODOLOGY

This research uses a qualitative descriptive approach with a case study design , because it focuses on an in-depth analysis of the implementation of performance accountability of government agencies in the Balangan Regency DPRD Secretariat. This approach was chosen so that researchers can describe the accountability phenomenon as a whole based on the surrounding social, organizational, and policy contexts. Qualitative methods allow researchers to interpret data naturally, explore the meaning behind bureaucratic behavior, and identify factors that influence organizational performance. The location selection at the Balangan Regency DPRD Secretariat is based on the consideration that this agency is a strategic unit supporting the regional legislative function that directly interacts with the public policy process and budget accountability. In addition, the increase in the AKIP value from category B to BB in the last three years shows an interesting dynamic to be studied as an empirical study of the success of the implementation of the Government Agency Performance Accountability System (SAKIP) at the regional level.

The research data was obtained through three main techniques, namely in-depth interviews , participant observation , and documentation studies . Informants were selected using a purposive sampling technique , involving structural officials, implementing staff, and relevant external parties, such as internal supervisors and DPRD members. Interviews were conducted in a semi-structured manner to explore understanding, perceptions, and obstacles in implementing performance accountability. Observations were made of performance reporting activities, internal evaluations, and the process of preparing SAKIP documents, while documentation included performance reports, strategic plans, and evaluation results from the Ministry of Administrative and Bureaucratic Reform (KemenPAN-RB). Data analysis was conducted simultaneously using the interactive model of Miles, Huberman, and Saldaña (2014) which includes three stages: data condensation, data presentation, and conclusion drawing. To maintain the validity and legitimacy of the data, triangulation of sources and methods was used , namely by comparing the results of interviews, observations, and official documents. With this approach, it is hoped that the research can produce an in-depth, valid, and reflective description of the implementation of performance accountability at the Balangan Regency DPRD Secretariat, as well as provide an empirical contribution to the development of result -based governance policies.

RESULTS AND DISCUSSION

Based on observations, interviews, and document reviews, including the Government Agency Performance Report (LKjIP), the Balangan Regency DPRD Secretariat Strategic Plan for 2021–2026, and the SAKIP Evaluation Report (LHE) from the Ministry of Administrative and Bureaucratic Reform (PANRB), it was found that the implementation of performance accountability at the Balangan Regency DPRD Secretariat has shown a significant upward trend. This improvement is demonstrated not only by improvements in SAKIP evaluation scores but also by strengthening the reporting system, developing performance indicators, and coordinating between departments in carrying out organizational tasks. Based on the data, the SAKIP score increased from **63.15 (category B)** in 2021 to **70.17 (category BB)** in 2023, representing an increase of approximately **7.02 points (11.1%)** in two years. This positive trend reflects systematic improvements in performance planning, results reporting, and internal evaluation.

The following table presents a summary of the evaluation results per component based on LHE SAKIP data from the Balangan Regency DPRD Secretariat for 2022–2023.

Table 1. LHE SAKIP data from the Balangan Regency DPRD Secretariat for 2022–2023

Components Assessed	**Weight (%)**	**2022 Value**	**2023 Value**	**Change**
Performance Planning	30	22.5	24.6	+2.1
Performance Measurement	30	20.4	24.6	+4.2
Performance Reporting	15	10.05	10.8	+0.75
Internal Evaluation	25	18.25	17.5	-0.75
Total Accountability Value	**100**	**71.20**	**76.90**	**+5.7**
Assessment Categories	-	**BB (Good)**	**BB (Good)**	

Source: LHE AKIP Secretariat of the Balangan Regency DPRD 2022–2023

The highest increase occurred in the **performance measurement component** , indicating an increased organizational awareness of the importance of measurable data as a basis for reporting results. This aligns with **Moynihan's (2008) findings** , which state that the effectiveness of public performance management is determined by the extent to which an organization is able to utilize performance information for decision-making. However, a slight decrease in the **internal evaluation aspect (-0.75)** indicates that the feedback mechanism and follow-up to recommendations are not yet optimal. These results confirm **Armstrong & Baron's (2005) view** that performance accountability is not sufficient with administrative reporting alone but must be accompanied by organizational learning and follow-up based on collective reflection.

Conceptually, the increase in the SAKIP score at the Balangan DPRD Secretariat also reflects the successful implementation of the New Public Management (NPM) principles, which emphasize efficiency, effectiveness, and measurable results in the public bureaucracy (Hood, 1991; Osborne & Gaebler, 1992). The organizational structure of the DPRD Secretariat, which has been

adjusted to **Balangan Regent Regulation Number 107 of 2021,** provides a clearer institutional basis for carrying out administrative service functions to the DPRD. The active involvement **of the Regional Inspectorate** in the internal evaluation process strengthens the performance quality control mechanism, in accordance with the recommendation **of the Ministry of Administrative and Bureaucratic Reform (2023)** that the role of internal supervisors is a catalyst for improving the quality of SAKIP implementation in the region.

Furthermore, the research results show that **leadership commitment and HR competency** are key factors in increasing accountability. This is evident from the success of the DPRD Secretariat in reducing the number of improvement recommendations from **22 points (2021)** to **3 points (2023)** , as recorded in the 2023 SAKIP Evaluation Results Report. The results of interviews with the DPRD Secretary confirmed that the change was driven by the implementation of **quarterly internal monitoring SOPs** and improvements in the quality of the preparation of SKPD performance trees which are now aligned with the 2025–2029 RPJMD document. From the perspective of **Public Accountability theory** (Romzek & Dubnick, 1987), this improvement represents a shift from procedural accountability to **substantive accountability** , namely when organizations not only report what is done, but also show the results and their impact on society.

From a Good Governance perspective, this study's findings also demonstrate a strengthening of the transparency and responsibility dimensions, as outlined in **the UNDP (1997) framework** and reinforced by **the OECD (2023)** , which emphasizes public information transparency and the integration of digital technology in regional governance. The implementation of an e-performance system for activity reporting at the Regional People's Representative Council (DPRD) Secretariat is a concrete step towards evidence-based governance. However, challenges remain, particularly in ensuring integration between planning, implementation, and reporting systems to avoid data overload without in-depth analysis.

Overall, the research results indicate that **the implementation of performance accountability at the Balangan Regency DPRD Secretariat has reached a consolidation stage towards systemic maturity** . This is indicated by increased evaluation scores, strengthened inter-sectoral coordination, and the emergence of reflective awareness in improving data-driven performance. Although challenges remain in the internal evaluation dimension and process digitization, the direction of improvement taken is aligned with the recommendations of the Performance Governance Framework (OECD, 2023) and Results-Based Management (World Bank, 2022). By maintaining the momentum of organizational learning and strengthening the feedback system, the DPRD Secretariat has the potential to achieve category **A (Very Good)** in the national SAKIP, while also becoming a model for implementing public accountability oriented towards tangible results for the Balangan community.

CONCLUSION AND RECOMMENDATION

The research results show that the implementation of performance accountability at the Balangan Regency DPRD Secretariat is on a consistent and significant upward trajectory. The increase in the SAKIP score from 63.15 (category B) in 2021 to 76.90 (category BB) in 2023 demonstrates significant improvements in performance planning, achievement measurement, and reporting quality. The decrease in the number of improvement recommendations from 22 to only 3 points in two years reflects the increasing maturity of internal control practices and compliance with PermenPAN-RB Number 88 of 2021. These findings align with the concept of performance governance (Moynihan, 2008), which emphasizes that public organizations are considered successful when they are able to measurably link input, process, and outcome. Furthermore, increased coordination between the DPRD Secretariat, Bappeda Litbang, and the Inspectorate strengthens bureaucratic-professional accountability as proposed by Romzek & Dubnick (1987). However, the internal evaluation aspect still shows minor weaknesses, indicating that the feedback loop and organizational learning mechanisms are not yet fully optimal in encouraging changes in behavior and performance culture.

Based on these results, the research recommendations emphasize the need to strengthen the data-based internal evaluation system , including the implementation of stricter quarterly monitoring and the use of digital dashboards for performance analysis. The DPRD Secretariat also needs to expand the integration between planning and budgeting so that the principle of value for money can be consistently achieved, in accordance with the New Public Management framework (Hood, 1991). Human resource capacity development should be a priority, especially through training in the preparation of outcome-based KPIs, performance analysis, and change management. In addition, collaboration with the Inspectorate and the Organizational Section needs to be strengthened so that the performance document review process is more collaborative and solution-oriented. By strengthening the three main pillars of transformational leadership, data-based governance, and an adaptive performance culture, the Balangan Regency DPRD Secretariat has the potential to achieve category A (Very Good) in the national SAKIP, while also becoming an example of the implementation of effective and sustainable public accountability at the local government level.

FUTHER STUDY

This research still has delays, so it is necessary to conduct further research related to the topic Performance Accountability Analysis of Regional Government Agencies at the Secretariat of the Balangan Regency DPRD in order to improve this research and add insight for readers.

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