Policy Implementation of Governmental Institution Performance Accountability (AKIP) That is Embodied in The Report of Governmental Institution Accountability (LAKIP)

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Abstract: Accountability is an important value in the governmental operation. To know the governmental accountability level, it should be arranged measurement and reporting system. Governmental Institution performance Accountability System (SAKIP) is responsibility instrument that consist of some indicators and measurement activity mechanism, assessment, and performance reporting comprehensively and integrally to fulfill the obligation of certain governmental institution in responsible for success/failure in the main task execution and function and the organizational mission. The research aimed at knowing the process, results, and impact of governmental performance accountability policy execution (AKIP) that is embodied in the form of Governmental Institution Accountability Report (LAKIP). Based on process evaluation standard and field finding results, it is concluded that the AKIP policy implementation process in the form of LAKIP can be said "not success yet", although procedurally and in format the LAKIP has been suitable with the determined guideline, but substantially found many inappropriateness or incompleteness yet of each SAKIP component as the process evaluation standard.

Keywords: accountability, government, performance

Accountability is important value in the governmental operation, as stated by Jabra and Dwivedi (1989:8) that: "accountability is the fundamental prerequisite for preventing abuse of delegated power and for ensuring instead that power is directed toward the achievement of broadly accepted national goals with the greatest possible degree of efficiency, effectiveness, probity, and produce”

While, government can be said accountable, according to Blondal (200:1:2) when they showed to the citizen: "(1) what they are getting from the use of public fund in term of products and services (2) how these expenditures benefit their lives or the lives of those the care about, and (3) how efficiently and effectively the fund are used. This type of accountability hold government responsible not only for its actions, but also for the results of its actions”

To know the accountability degree of government, it need measurement and reporting. The measurement and reporting, by Blondal (200:1:2) called by "performance measurement system” or sometimes called by "performance accountability system”. And even now called by "outcome and performance measurement system”, because to give emphasis that the outcomes are important things to measure the performance. The system by State Administrative Institution called by Governmental Institution Performance Accountability System (SAKIP).

Governmental Institution Performance Accountability System (SAKIP) is the responsibility instrument that consist of some indicators and mechanism of measurement, assessment, and performance reporting activities comprehensively and integrally to fulfill the obligation of certain governmental institution in responsible for the success or failure in the main task execution and the function and organizational mission.
Public accountability as stated above, many emerging problems. According to (Peter, 1984:239) caused by public bureaucracy has discretion room and mal administration (Peter, 1984:238). The mal administration form that often be done by public bureaucracy according to Peter (1984:239) is "...bias neglect, in attention, delay, incompetence, ineptitude, perversity, turpitude, arbitrariness, and so on. Besides that, according to Islamy (1998:14) the mal administration form in the form of "the low professionalism of apparatus, governmental policy that is not transparent, social control restraint, no participative management, the development of consumptive and hedonistic ideologies in the ruler arena and absence of strong 'code of conduct' that prevailed for apparatus in all lines and followed by firm and 'justice sanction."

Bureaucracy often avoid to responsible for, because bureaucracy: ........

Requires clear separation between those who give instruction and those who carry them out, who then do so without any responsible for the results. The trouble with this is that administrator can claim instructions were not often be called by "performance measurement system" or sometime called by "performance accountability system". Even now often be called as "outcome and performance measurement system"

The formulation of this research is to determine the extent of implementation of governmental performance accountability policy execution (AKIP) were realized in the form of governmental institution accountability report (LAKIP). The goals in the research is to know the processes, results, and the execution impact of governmental institution performance accountability policy (AKIP) that is embodied in the form of governmental institution accountability report (LAKIP).

LITERATURES REVIEW

Theories that used as reference and tool of analysis in the research including strategic planning, public accountability, especially implementation and public policy evaluation theories.

Albanese in the Steiss (1982:267) stated "planning is the process or activity of determining in advance specifically what needs to be done in order to achieve particular goal, how it should be done, when and where it should be done, and who should do it". Steven Ott, Hyde, Shafriritz (1991:238) differentiate planning in two type: strategic or long range planning, and operational and short range planning.

Strategic planning has three dimensions: the identification and examination of future opportunities, threat, and consequences, the process of analyzing and organization's environment and developing compatible objective along with the appropriate strategies and policies capable of achieving those objectives, and the integration of the various elements of planning into an overall structure of plan" (Steve Ott, Hyde, Shafriritz 1991:238).

Whitaker (1995:11) stated "strategic planning is concerned with both definition of goals and objectives for an organization and the design of functional policies, plan, and organizational structure and system to achieve those objectives".

While operational planning focus to strategic implementation and budgeting. Accountability is obligation to responsible for or answer and explain the performance of certain person action/enterprise/leadership of organization to parties who have authority to ask explanation or responsibility (State Administration Institution, 2000:43). Accountability become important because "required or expected to give and explanation for one's action" (The Oxford Advance Learner's Dictionary, quoted by State Administration Institution, 2000:21). The explanation for governmental actions are needed or expected to explain how the responsibility will be carried out, what method be used to execute the task, how the implementation reality and what is the impacts. The transparent and open explanations, public know what has been done by public bureaucracy, how much budget be used, and how the outcome of the action (Islamy, 1998:15). It is the essence and meaning of public accountability.

To find and understand the essence and meaning of accountability, Carino (1993:546) stated four important questions: (a) who is considered accountable (b) to whom is he accountable (c) what standard and values is he accountable, d by what means is he made accountable.

Accountable at least according to Carino differentiated into four types: traditional, managerial, program, and accountability process. Four type of accountability, by other expert given different name, although with same substance.

Governmental institution performance accountability (SAKIP) is responsibility instrument that consist of some indicators and mechanism of measurement, assessment, performance report activities comprehensively and integrally to fulfill the obligation of governmental institution in responsible for success and failure in the main task execution and function and also the organizational mission.

Romzek & Dubnick in Lane (1999:237) stated four types of accountability systems: (a) bureaucratic accountability system, (2) legal accountability system, (3) professional accountability system, and (4) political accountability system.

To know how far SAKIP is executed, it need to evaluation. Because of that, public policy be used as reference or tools of analysis in the research especially public policy implementation and public policy evaluation researches.

The public policy implementation, by John (1989:0) included three stages, that are: (a) Plannig, (b) interpretation, (c) organization, and (d) evaluation. The success or failure of public policy implementation, according to Edward III (1980) influenced by Pour factors (a) resources, (b) communication, (c) disposition, and (d) bureaucratic structure.

Evaluation of public policy, means: "...an activity designed to judge the merit of government policies which varies significantly in the specification of object, the techniques of measurement, and the method of analysis (Jones, 1996). Because of that, the specification, measurement, analysis, and recommendation activities characterized the evaluation activities.

P.H. Rossi, H.W Freeman, S.R (1979:50) differentiate four types: (a) evaluation for planning and development program, (b) monitoring evaluation (c) impacts evaluation, and (d) cost-benefit evaluation.

While Laura Irwin Langbein (1980:7), differentiate evaluation types in two types (a) process evaluation and (b) outcome and impacts evaluation.

The policy evaluation research stages at least according to Weiss (1972:24-25) consist of (1) find out the program goals (2) translate the goals into measurable indicators of goal achievement (3) collect data on the indicator for those whose participated in the program (and for equivalent control group who did not) (4) compare the data on participant (and control) with the goal criteria. Weiss (1972:25-26) further explained the stages become 91) formulating the program goals that the evaluation will use as criteria, (2) choosing among multiple goals (3) investigating unanticipated consequences, (4) measuring outcomes (5) specifying what program is (6) measuring program input and intervening process (7) collecting the necessary data.

Campbell (2001:2) developing outcome and performance measurement system for their program. The outcome and performance measurement include: (1) identifying desired outcome (2) selecting measures or indicators (3) setting standard for performance or outcome (4) reporting results (5) using outcome and performance information.

The final stage in the public policy evaluation process is measuring policy recommendation, related with decision about the policy future. The decision about future according to Weiss (1972:16): (1) to continue or discontinue the program (2) to improve its practice and procedures (3) to add or drop specific program strategies and techniques (4) to institute similar program elsewhere (5) to allocate resources among competing programs, (6) to accept or reject a program approach or theory.

Based on Weiss opinion, the policy recommendation about future decision of AKIP policy in the form of LAKIP, at least consist of three opportunities, that is (a) AKIP policy in the form of LAKIP should be continued, (b) AKIP policy in the form of LAKIP should be continued, but with improvement, and (c) AKIP policy in the form of LAKIP should be discontinued.

RESEARCH METHOD

Data collection by using documentation, free and in depth interview. Data analysis done by using
qualitative descriptive, by using Miles and Huberman interactive analysis that consist of data collection, data reduction, data display and verification to obtain conclusion.

Based on the obtained data information, then be done analysis by using descriptive evaluative analysis technique. Descriptive evaluative analysis technique, not only try to describe data of field finding, but also try to explain about data and social phenomenon found in the field.

Data analysis also be used the interactive model data analysis, that by Miles and Huberman (1994:12) consist of four activities component that is data collection, data reduction, and conclusion drawing/verification.

RESULTS AND DISCUSSION

Essence and meaning of public accountability. As stated previously, that to find and understand the essence and meaning of accountability, Carino (1993: 546) stated four important questions: (a) who is considered responsible (b) to whom is he accountable (c) to what standard and values is he accountable (d) by what means is he made accountable.

Based on the question and accountability understanding as stated previously, it can be found the essence and meaning of accountability as follow: (a) obligation to give responsibility, explanation, information, and answer to parties who have right and authority to ask, as embodiment of information and public accountability function (b) feedback medium of decision making, related with the information implementation, as embodiment of action function and response of the accountability function.

The party that most have right and authority is society, especially that become the target group of governmental institution of the LAKIP compiler. It is caused because people are the holder of the highest sovereignty in the governmental operation, development, and societal services. People who actually that has right and authority to ask responsibility, explanation, and information for what has been done, be doing, and will be done by the governmental officials. The people that should become the beneficiaries of the governmental institution performance accountability (AKIP) that is embodied in the governmental institution accountability report (AKIP).

The feedback medium as stated above, contain two accountability function, that is action and response function. The parties that has right and authority to do action function, that is doing assessment and demand is society especially the target group of governmental institution of LAKIP compiler. Besides that, governmental official or governmental institution that become the superior of LAKIP compiler, and other institution that is given right and authority to do the action function. While response that done by governmental institution of LAKIP compiler.

The AKIP policy in the form of LAKIP give emphasis on the managerial accountability, and has implication to the followed accountability system, that by Rozek & Dublik in Lane (1990:237) called as bureaucratic accountability system. Bureaucracy accountability system is used to manage the public bureaucracy expectation gradually through formal relation of superior subordinate and has foundation at the act law that prevail. The bureaucratic expectation (governmental institution) according to the bureaucracy accountability system defined and managed by the bureaucracy internal itself. Control is not done by external institution, but done by public bureaucracy internal.

Evaluation Process of AKIP Policy Implementation. In the public policy study, the evaluation goal of public policy is to find the success or failure level of public policy implementation. The public policy evaluation activities is doing assessment and measurement. Because of that, it needs evaluation and measurement standard to determine the success and failure of public policy. The used standard in process evaluation of AKIP policy in the form of LAKIP is as appeared in the table below.

Based on the process evaluation and the field finding, it is concluded that the KIP policy implementation in the form of LAKIP can be said not success yet, although procedurally and in format LAKIP has been suitable with the determined guideline, but substantially found many inappropriateness or incompleteness yet of each SAKIP component as the process evaluation standard.

Results evaluation and impacts of AKIP policy implementation. As stated in above, to found the success and failure level of public policy execution, in policy evaluation need assessment or measurement
### Table 1: Evaluation standard of AKIP policy implementation process

<table>
<thead>
<tr>
<th>No.</th>
<th>SAKIP</th>
<th>Dimension</th>
<th>Explanation</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Strategic and performance plan</td>
<td>Institutional Restra and RKT making process</td>
<td>Format and substance suitability of Restra with the RKT and guideline</td>
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<td></td>
<td></td>
<td>Restra and RKT substance</td>
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<tr>
<td>2.</td>
<td>Performance measurement and evaluation</td>
<td>Performance measurement process</td>
<td>Suitability with the guideline</td>
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<td></td>
<td></td>
<td>Performance evaluation</td>
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<td></td>
<td>Performance measurement results</td>
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<td>3.</td>
<td>Performance accountability analysis</td>
<td>Analysis process of performance accountability</td>
<td>Suitability with the guideline</td>
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<td></td>
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<td>Analysis results of performance accountability</td>
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<tr>
<td>4.</td>
<td>Performance report (AKIP)</td>
<td>LAKIP format fulfillment</td>
<td>Suitability with the guideline</td>
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<td></td>
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<td>LAKIP substance</td>
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<td>5.</td>
<td>Delivery process and follow up of LAKIP</td>
<td>Punctuality of LAKIP delivery</td>
<td>Maximum 3 month after budget year ended</td>
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<td></td>
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<td>LAKIP assessment implementation</td>
<td>Assessment by DPKP and Bawaskab</td>
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<td></td>
<td>Feedback of LAKIP assessment</td>
<td>Ever done and corrected</td>
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<td></td>
<td>LAKIP user by superior</td>
<td>Superior decision making for the achieved performance</td>
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<tr>
<td></td>
<td></td>
<td>LAKIP follow up</td>
<td>Planning change and institution performance</td>
</tr>
</tbody>
</table>

(Source: Researcher analysis from AKIP system)

### Figure 1: Outcome Evaluation Standard and Impact of AKIP Policy Impact in the form of LAKIP

(Source: Processing Outcome, 2005)
standard. So in the results evaluation and impact of AKIP policy implementation in the form of LAKIP. The used standard to assess or measure the results and impact of AKIP policy implementation in the form of LAKIP as appeared in table below.

CONCLUSION

From explanation above, it can be concluded that accountability if obligation to give responsibility or to answer and explain performance and action of person/enterprise/collective leadership of organization to parties that have right or authority to ask explanation or responsibility. The Governmental institution performance is picture about objective achievement or institutional goals as embodiment of visions, missions, and strategies of governmental institution that indicated the success or failure of the activities execution suitable with determined program and policy. Governmental institution performance accountability (AKIP is embodiment of governmental institution obligation for the success/failure of the organizational mission implementation in reaching the determined goals and objectives through responsibility system periodically.

LITERATURES

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