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Strategies for Enhancing Performance Accountability of Civil Servant Executives in the Environment of the Regional Secretariat of Pulang Pisau Regency

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Abstract

The low level of achievement of a local government in completing follow-up results of supervision is generally closely related to the human resource capabilities of the implementing ASN. ASN capabilities are often measured by their performance. This study used descriptive qualitative method. The aim of this study is to analyze the factors causing the low achievements of the Pulang Pisau Regency government in completing follow-up monitoring results in 2022 and develop strategies to improve these achievements. The results of the analysis show that the low achievement of the Pulang Pisau Regency government in completing follow-up monitoring results in 2022 is due to the relatively low capacity of human resources (ASN) due to less intensive communication due to the prominence of sectoral egos, the existence of KKN practices initiated by outside parties and acts of provocation. from external institutions is quite high.

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INTRODUCTION

Accountability for the performance of tasks and functions by government organizers is an absolute requirement to be fulfilled towards the public or society. This is based on the fact that the tasks, functions, and authority held are mandates granted by the people as the owners of power and holders of sovereignty, which are guaranteed by the constitution. The administration of government, in the form of power and authority granted through the democratic process, must manage financial resources sourced from the community and is obliged to be accountable to the public. Accountability serves as the foundation for the process of governance (good governance) and its existence determines the execution of tasks and responsibilities that are truly accountable.

Civil Servants (ASN), in carrying out their duties and responsibilities, need to have their performance measured clearly.

In this context, Lenvine & Charles (1990) propose three important concepts in measuring the performance of public bureaucracy related to its tasks and responsibilities: accountability, responsibility, and responsiveness. These three concepts can be elaborated as follows: First, **Accountability** relates to external standards that determine the validity of actions taken by the state administration. Public accountability indicates the extent to which the policies and activities of public organizations are subject to the elected political officials. From the perspective of public bureaucracy performance, it cannot be assessed solely based on internal measures developed by public bureaucracy or government; it must also be evaluated based on external measures, such as the values and norms prevailing in society.Second, **Responsibility** pertains to the professional standards and technical competencies that state administrators possess in executing their duties. A state administrator is deemed responsible if their behavior meets high standards of professionalism or technical competence. Third, **Responsiveness** is the organization's ability to recognize the needs of society, formulate agendas, and prioritize services in developing public service programs in accordance with the needs and aspirations of the community. Performance evaluation is an assessment of individuals and government agencies regarding activities or programs that have been implemented, using established benchmarks (in the form of minimum public service standards) aimed at enhancing public accountability. Accountability is the principle that ensures every activity and the final outcomes of every employee's actions must be accountable to the public as the highest sovereign entity. The principle of accountability dictates that every execution of tasks, use of resources, and exercise of authority must be subject to scrutiny by interested parties and independent institutions.

Susanto and Fadhillah (2022), through their research on the influence of accountability on the performance of employees (ASN) in the Tourism Office of Situbondo Regency, stated that the principle of good governance, particularly accountability, has an impact on performance. Furthermore, the findings of Susanto and Fadhillah (2022), along with those of Qodariyah (2017) and Laoli (2019), conclude that accountability affects both individual and organizational performance. This emphasizes that accountability is crucial for improving the performance of both individuals and organizations. With accountability in place, all results from program implementations must be accountable and communicated to the parties providing the mandate and to the public.

Good governance can be realized through the quality of competent human resources. Especially in the current reform era, which demands that regional governments adapt to rapid changes. In today's globalization era, there is a need for competent human resources who can adjust to these swift changes. In governance, human resources are a vital aspect in carrying out all components and elements within a local government to produce good performance as a manifestation of good governance. In this context, the referred resources are Civil Servants (ASN).

Pulang Pisau Regency is one of the 13 regencies in Central Kalimantan Province and was established on July 2, 2002, as part of the expansion of Kapuas Regency, Central Kalimantan Province. As a relatively young regency, Pulang Pisau faces many tasks and responsibilities that must be addressed promptly to align itself with older and more established regencies. One strong desire of the Pulang Pisau Regency Government, as outlined in the Medium-Term Regional Development Plan (RPJMD) for 2018-2023 and the amended RPJMD for 2018-2023, in mission item six, is to realize a clean, authoritative, and professional government apparatus (good and clean governance). To achieve this goal, the Pulang Pisau Regency Government has set the following three objectives:

1. Improved quality of regional financial management,
2. Enhanced quality of public services, and
3. Increased performance and accountability in regional development implementation

In the third target of this objective, namely "regional government performance," it is described and systematically elaborated within the Government Agency Performance Accountability System (SAKIP). SAKIP is an integrated system that consists of planning, budgeting, and performance reporting systems, aligned with the implementation of the financial accountability system. SAKIP plays a very strategic role in improving government administration. It is divided into several documents, including: Key Performance Indicators (IKU), Strategic Plans (RENSTRA), Annual Performance Plans (RKT), Annual Performance Agreements (PKT), Government Agency Performance Reports (LKjIP), and Budget Work Plans.

Meanwhile, based on the evaluation results of the performance accountability of the Pulang Pisau Regency Government in 2022, as stated in the Ministry of Administrative and Bureaucratic Reform letter Number B/1150/AA.05/2022 dated December 6, 2022, it received a score of 55.54 with a rating of CC or Fair. The previous assessments for the years 2020 and 2021 were 50.83 (CC) and 52.76 (CC), respectively. In this assessment, the Ministry of Administrative and Bureaucratic Reform noted that, overall, the implementation of SAKIP was quite good, but there is still much room for improvement, particularly in work units or Regional Devices (PD). One PD that plays a crucial role in addressing these issues is the Regional Secretariat of Pulang Pisau Regency.

Research related to this topic or title has been widely conducted by various researchers. Nevertheless, this study remains interesting to examine, especially as it relates to Strategies for Enhancing the Accountability of Civil Servants (ASN). Some previous studies that serve as literature reviews for this research include a study by Polihu (2020) on the Accountability of Civil Servants in the Ministry of Religion Office in Manado. The study concluded that there is still a lack of understanding of the measurement standards or regulations used by ASNs in performing their duties and functions, with some ASNs being slow in executing their tasks. The ASNs are not maximizing their duties, resulting in their work not meeting the established targets. Additionally, violations of procedures or duties by some ASNs were also found.

Another study conducted by Susanto, H., and Fadhillah, S. (2022) on Accountability and Performance of Civil Servants in the Tourism Office of Situbondo Regency indicated that accountability affects ASN performance, evidenced by a calculated F-value of 20.052 > F-table = 4.325. The effect size of accountability on ASN performance is 4.478 (greater than t-table = 2.080). The R^2 value is 0.513 (51.3%), indicating that the percentage of the effect of the accountability variable explains 51.3% of the variation in employee (ASN) performance in the Tourism Office of Situbondo Regency, while the remaining 48.7% is influenced by other variable factors.

Research by Damopolii et al. (2020) on Strategies to Improve the Performance of Regional Government Apparatus Post-Capital Relocation (a case study of the Regional Secretariat of Bolaang Mongondow Regency in North Sulawesi) found that the performance of regional government apparatus after the capital relocation experienced significant degradation based on five dimensions: work quantity, work quality, timeliness, attendance, and cooperation skills. Several factors influencing this include work facilities, work environment, reward and punishment systems, incentives, the distance between employees' residences and the regency capital, internal control and supervision, leadership, and the work standards that have not been fully adopted as guidelines in their work.

The strategies formulated to enhance the performance of the apparatus in this study include maximizing the application of information technology, providing further education for civil servants (ASN), strict enforcement of discipline, utilizing residential apartments for ASN housing, assessments for all ASN, training in information technology, establishing a reward system through bonus payments for high-performing ASN, developing governance 4.0, committing to performance improvement, and fostering teamwork and work ethics based on local cultural wisdom that values mutual improvement (mototompiaan) and caring (mototabian), framed by mutual respect (mooaheran) and courteous communication (mobobahasaan).

A similar study was conducted by Sahoming et al. (2019) on the Implementation of E-SAKIP Policy in Enhancing Civil Servant Performance in the Population Control and Family Planning Office of Manado City. The research indicated that the benefits of E-SAKIP in the Population Control and Family Planning Office of Manado City included facilitating the monitoring and control of performance, aligning with one of the

objectives of SAKIP, which is to implement good governance principles. The capability in managing performance measurement data for ASNs in the PPKB Office improved and was categorized as good, although internet disruptions posed challenges in the data entry process. It is hoped that the Organization and Personnel Division of the Regional Secretariat of Manado City will conduct training, such as workshops, so that the benefits and performance measurement can be observed in other agencies.

Based on the literature review of the previous studies mentioned, it can be generally concluded that the enhancement of performance and accountability is still not optimal. Three out of four studies indicate an improvement in performance and accountability in the targeted research agencies. What differentiates this study is its focus on strategies for improving performance accountability, which sets it apart from previous research. This study addresses the factors contributing to the low achievement of the Pulang Pisau Regency Government in following up on the results of supervision in 2022, as well as strategies to improve the Pulang Pisau Regency Government's achievements in addressing the follow-up on the results of supervision in 2022. The analysis outcomes from this research are expected to provide input for policymaking in addressing the follow-up on supervision results, so that the Pulang Pisau Regency Government's achievements in resolving follow-ups on supervision results in subsequent years will improve and meet the targets set in the Regional Medium-Term Development Plan (RPJMD).

METHODS

This article is based on research using a qualitative research approach. The qualitative approach produces descriptive data in the form of written or spoken words from individuals and observed behaviors (Moleong, 2007). Qualitative methods are research procedures that yield descriptive data comprising both written and spoken words from people and observable behaviors. The data used in this study were obtained from the Head of the Department, Secretary, and Subdivision Head of Personnel at the BKSDM; the Head of the Agency, Secretary, and Subdivision Head of Personnel at the BKAD; the Head of the Agency, Secretary, and Subdivision Head of Personnel at the Bapperida; the Inspector, Secretary, and Subdivision Head of Personnel at the Inspectorate; the Head of the Organization Section of the Regional Secretariat (Setda), the Head

of General Affairs and Personnel at Setda, and the Subdivision Head of General Personnel at the Pulang Pisau Regency Setda. Interviews were conducted with all informants, while documentation was obtained as secondary data to support the completeness of the data in the research conducted.

RESULTS AND DISCUSSION

Factors contributing to the low achievements of the Pulang Pisau Regency Government in following up on the results of supervision in 2022.

External factors (originating from outside the object) that have a positive or beneficial impact on the efforts to achieve the completion of follow-ups on the results of supervision in 2022 are categorized as elements of opportunity. Conversely, factors that have a negative impact are categorized as elements of threat.

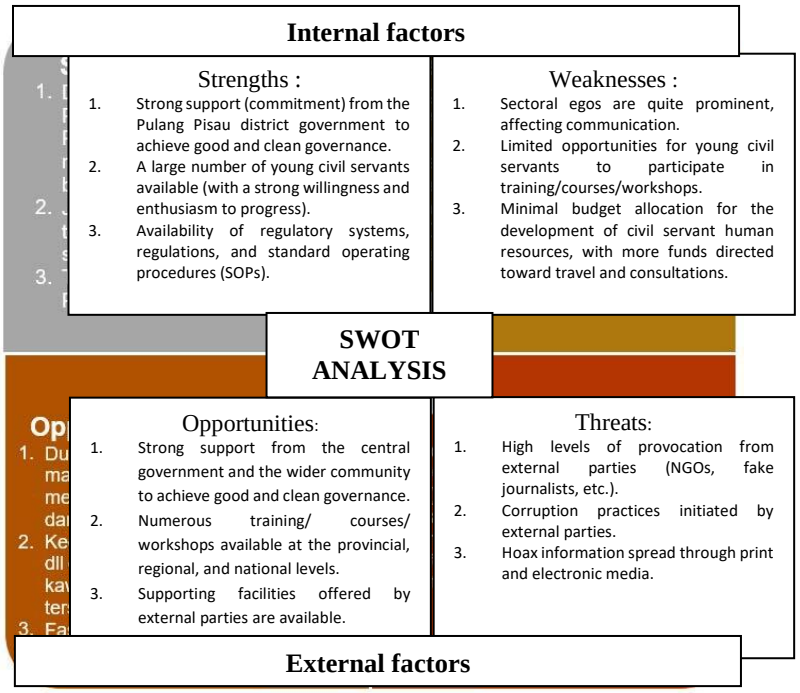

Figure 1. SWOT Analysis in Developing Strategies to Enhance the Achievement of Follow-Up Completion on Supervision Results in Pulang Pisau Regency in 2022

Based on observations and discussions with various relevant parties, as well as a review of several reference sources (including literature studies), an analysis was compiled regarding alternative strategies to enhance the achievement of follow-up completion on supervision results in Pulang Pisau Regency in 2022 using a SWOT Strategy approach, as presented in Figure 1.

A recap of the determination of weights, ratings, and scores for Internal Factors (Strengths and Weaknesses) can be seen in the following table:

	INTERNAL FACTORS			
	STRATEGIC FACTORS	**Weight**	**Rating**	**Score**

STRENGTH	1. Strong support (commitment) from the Pulang Pisau Regency Government to realize good and clean governance	3,96	4	15,84
	2. The number of young civil servants is abundant (with a strong willingness and enthusiasm to progress).	2,80	3	8,40
	3. The availability of regulatory systems, regulations, and SOPs	3,24	4	12,96
	Total	10		37,20
WEAKNESS	1. Sectoral ego is quite prominent, thus affecting communication and coordination.	2,80	3	8,40
	2. Opportunities for young civil servants to participate in training/courses/workshops are limited	3,56	3	10,68
	3. Budget allocation for the improvement of ASN human resources is minimal, with more funding directed towards travel and consultations	3,64	3	0,3
	Total	10		30

Furthermore, the recap of the determination of weights, ratings, and scores for External Factors (Opportunities and Threats) can be seen in the following table:

Table 2. Determination of Weights, Ratings, and Scores for External Factors

	EKSTERNAL FACTORS			
	STRATEGIC FACTORS	**Weight**	**Rating**	**Score**
OPPORTUNITY	1. Strong support from the central government and the wider community to realize good and clean governance	3,92	3	11,76
	2. Training activities/courses/workshops, etc., are widely available at the provincial, regional, and area levels.	3,16	3	9,48
	3. Supporting facilities offered by external parties are available	2,92	3	8,76
	Jumlah	10		30,00
THREAT	1. Provocation from external parties (NGOs, fake journalists, etc.) is quite high.	3,48	3	10,44
	2. Corruption, Collusion, and Nepotism (KKN) practices initiated/promised by external parties.	3,24	2	6,48
	3. Fake information through print/electronic media.	3,28	3	9,84
	Total	10		26,76

Based on the data in Tables 1 and 2, specifically from the exploration results through interviews conducted with key respondents, information or insights were obtained regarding the factors contributing to the low achievements of the Pulang Pisau Regency Government in following up on the results of supervision in 2022.

In the internal factors presented in Table 1, it was found that three indicators under the strength (Strength) element had weights ranging from 2.80 to 3.96, while three indicators under weaknesses (Weakness) had weights ranging from 2.80 to 3.64.

In the external factors presented in Table 2, data and information showed that three indicators of

opportunities (Opportunity) had weights ranging from 2.92 to 3.92, while three indicators of threats (Threats) had weights ranging from 3.24 to 3.48 (relatively even). Based on the score (11.76), the point "Strong support from the central government and the wider community to realize good and clean governance" is the dominant factor in the opportunity indicators. Meanwhile, based on the score (10.44), the point "Provocation from external parties (NGOs, fake journalists, etc.) is quite high" is the dominant factor in the threat indicators that must be anticipated and addressed by the Pulang Pisau Regency Government in the future.

Strategies to Improve the Achievements of the Pulang Pisau Regency Government in Following Up on the Results of Supervision in 2022.

The strategies formulated to improve the achievements of the Pulang Pisau Regency Government in following up on the results of supervision in 2022 are divided into three timeframes: short-term, medium-term, and long-term.

The short-term strategy developed based on the findings of this research is socialization aimed at implementing the Acceleration Strategy for Completing Follow-Ups on the Recommendations from the SAKIP Regional Evaluation in Pulang Pisau Regency. This is done with the hope that through this socialization, all relevant parties can be engaged and enhance the achievements of the Pulang Pisau Regency Government in completing the follow-ups on supervision results.

The steps include preparing for the implementation of activities by holding effective team meetings and preparatory meetings for the implementation of the Acceleration Strategy for Completing Follow-Ups on the Recommendations from the SAKIP Regional Evaluation in Pulang Pisau Regency. To enhance the achievements of the Pulang Pisau Regency Government in following up on the supervision results in 2022, the government also implements a strategy by preparing regulatory guidelines for implementation or performance measurement mechanisms, performance data collection, and conducting internal performance evaluations. Additionally, a Team for Accelerating Follow-Ups on Recommendations from the Evaluation Results (TLRHE) of SAKIP for Pulang Pisau Regency has been established.

These strategies are implemented solely to improve performance accountability within the Pulang Pisau Regency Government. Furthermore, the Pulang Pisau Government continues to strive for various strategies to enhance performance through evaluations/follow-ups on supervision, such as:

a) Coordination and Evaluation Meetings held quarterly to reinforce commitment, strengthen organizational culture, develop innovations, and strategize for the future.
b) Signing Integrity Pacts for all Heads of Regional Devices to ensure commitment to completing the TLRHE of SAKIP.
c) Conducting periodic performance measurements and performance data collection by utilizing the action plans from regional devices that have been developed.
d) Regular coordination among stakeholders.

Meanwhile, the medium-term strategies that can be undertaken by the Pulang Pisau Regency Government to improve achievements related to the completion of follow-ups on supervision results in 2022 include conducting assistance or workshops on preparing Accountability Reports for Government Agencies and other SAKIP components, such as Performance Planning, Performance Measurement, and Internal Evaluation. Furthermore, synchronization of performance planning documents at the Regional Government and Regional Device levels will be carried out, aligning the performance planning of Regional Devices with the performance planning in the RPJMD or RPD. The E-SAKIP application will be applied to collect performance data and measure performance.

Interviews conducted in the field indicate that the Pulang Pisau Regency Government is serious about achieving its goals, which is why various strategies are being implemented within the Pulang Pisau Government.

Systematically, the steps formulated as part of the medium-term strategy are:

a. Conducting synchronization of programs and activities in accordance with the key performance indicators of regional devices.
b. Conducting in-depth internal evaluations of the Accountability Report for Government Agencies (AKIP) for each regional device.
c. Implementing oversight among stakeholders.
d. Providing rewards to regional devices for achieving their performance targets.

Furthermore, the long-term strategies can be outlined as follows:

a. Implementing complete performance agreements down to the individual level (Individual Performance Targets - SKP).
b. Establishing performance criteria in planning documents and performance agreements for each position according to the Performance Tree (logical framework map).
c. Allocating budgets based on performance priorities (performance-based budgeting).
d. Developing sub-activities that are directly related to performance.
e. Providing performance measurement results (periodic and annual) as the basis for calculating and paying performance allowances, with performance proportion serving as the calculation basis.

CONCLUSION

Based on the analysis that has been conducted, it can be concluded that the low achievements of the Pulang Pisau Regency Government in following up on the results of supervision in 2022 are due to:

1. From the aspect of Internal Factors, the dominant cause is the minimal budget allocation for improving ASN human resources, with more funds directed towards travel and consultations (score 10.92).

2. From the aspect of External Factors, the dominant cause is the high level of "provocation from external parties (NGOs, fake journalists, etc.)" (score 10.44).
3. Strategies to expedite the resolution of Performance Audit Follow-Up Results in 2022 in Pulang Pisau Regency focus on efforts to address the dominant weaknesses and threats based on SWOT analysis, categorized as follows:
    - **Short-Term Strategy (1 year):** Provide regulations, form an Acceleration Team, realize commitments, conduct measurements (for evaluation), and build coordination.
    - **Medium-Term Strategy (3-5 years):** Conduct assistance, achieve alignment, provide the E-SAKIP application, implement synchronization, conduct AKIP evaluations, and oversee stakeholders.
    - **Long-Term Strategy (10-20 years):** Provide comprehensive performance agreements, establish performance criteria, allocate budgets, develop sub-activities related to performance, provide performance measurement results, and achieve assessment results in line with targets in the RPD.

. SUGGESTIONS AND RECOMMENDATIONS

1. Young ASN (Civil Servants) should be provided with motivation and broader opportunities to enhance human resource capabilities, such as through adequate funding for training activities, courses, workshops, socialization, etc., in accordance with their primary duties and functions.
2. Provocation from external parties can be collectively protected (collegial collective) initiated by leadership elements through an equal supervisory cooperation pattern or partnership with law enforcement agencies.
3. Formal meetings (such as internal meetings, coordination meetings) to align vision and perceptions, as well as informal gatherings aimed at fostering relationships (family gatherings) among personnel and institutions, should be intensified by leadership levels.
4. There needs to be a serious effort to improve internal supervision to curb corrupt practices.

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