

Quality Improvement of Government Accountability and Performance Report

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Keywords: accountability, performance, report, responsibility, evaluation.

SUMMARY

Performance accountability report on government institution is a form of responsibility to all connected stakeholders who have rights to evaluate the programs. It is important to notice that performance evaluation presenting all enchancement and quality of each program that has been done by the government. It also indicates the level of vision and mission achievements. The analyze is focusing on the performance and achievement of National Land Agency which is located in Jl. H. Agus Salim No. 58 Jakarta. It aims to observe and analyze the Performance Accountability Report of Government Institution due to the conformity and compliance of Minister of Government Utilization Regulation Number 29 year 2010 and has to fulfill the financial administration function as well. The research has reached positive results that Performance Accountability Report of National Land Agency is in accordance with the regulation. According to the evaluation result from Ministry of Government Utilization and Bureucracy Reform to Performance accountability report of National Land Agency showed that it still have inadequate result. Therefore, National Land Agency has to do a comprehensive and systemic efforts for the improvement of accountability performance.

Kata kunci: akuntabilitas, kinerja, pelaporan, pertanggungjawaban, evaluasi.

RINGKASAN

Laporan akuntabilitas kinerja instansi pemerintah merupakan perwujudan bentuk pertanggungjawaban dalam menyajikan, melaporkan dan mengungkapkan misi instansi dalam bentuk aktifitas dan kegiatan yang menjadi tanggungjawabnya kepada pihak pemangku kepentingan yang memiliki hak dan wewenang untuk meminta pertanggungjawaban tersebut. Peningkatan kinerja adalah gambaran mengenai tingkat pencapaian sasaran ataupun tujuan instansi pemerintah sebagai penjabaran dari visi, misi dan strategi instansi pemerintah yang mengindikasikan tingkat keberhasilan dan kegagalan pelaksanaan program/kegiatan. Analisis dilakukan terhadap Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP) Badan Pertanahan Nasional sebagai salah satu Lembaga Pemerintahan Non Departemen, yang bertujuan untuk mengetahui dan menganalisis Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP) yang disajikan apakah telah memenuhi fungsinya sebagai alat penatausahaan, pelaporan dan pertanggungjawaban serta sesuai dengan Permen PAN Nomor : 29 tahun 2010. Hasil analisa menunjukkan bahwa Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP) Badan Pertanahan Nasional telah disajikan dengan cukup baik dan sesuai dengan Permen PAN No. 29 tahun 2010. Tetapi berdasarkan hasil evaluasi Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi terhadap Laporan Akuntabilitas Kinerja Instansi Pemerintah (LAKIP) Badan Pertanahan Nasional menunjukkan nilai yang masih rendah. Berdasarkan hal tersebut, maka instansi Badan Pertanahan Nasional perlu melakukan langkah-langkah perbaikan penyelenggaraan sistem akuntabilitas kinerja.

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1. INTRODUCTION

Implementation of good governance is a prerequisite for the government in realizing the aspiration of the people and achieve the ideals of the nation and state. It is necessary for the development and implementation of the accountability system measured and legitimate so that the organization of government and development takes place in efficient, effective, clean, and responsible.

The realization of the current liability is by developing an accountability system called Government Performance Accountability System which implementation started in the preparation of the Strategic Plan to performance accountability in the form of Government Performance Accountability Reports.

Government Performance Accountability System in essence is an instrument used by the government to fulfill the obligation to account for the success and failure of the implementation of the organization's mission (Financial and Development Supervisory Agency, 2011).

The elements contained in the Government Performance Accountability System itself, consisting of a strategic plan, plan activities, performance measurement, performance evaluation, and analysis of performance accountability, with the translation as follows:

(1) Strategic Plan

Presidential Instruction No. 7 of 1999 stipulates that strategic planning is a process-oriented outcomes to be achieved during a period of up to five years to take into account the potential, opportunities, and constraints that exist and may arise. Strategic Plan contains the vision, mission, goals, and objectives. How to achieve the goals and objectives which include wisdom, realistic program of activities to anticipate future developments.

(2) Plan Activities

Performance planning is the process of planning the basis of performance as the elaboration of objectives and programs that have been set in the strategic plan, which will be implemented by government agencies through a variety of activities on an annual basis. In the performance plan set annual performance targets for all performance indicators exist at the target level. Performance plan is structured activities beginning of each fiscal year and a commitment for the agency to achieve it in an annual period.

(3) Performance Measurement

To improve the quality of decision making and accountability in order to assess the success / failure of the implementation of activities / programs / wisdom, then the Performance measurement is a management tool that is used so that the goals and objectives that have been set in accordance with the mission and vision of government agencies.

(4) Evaluasi Kinerja

To assess the success and failure of an organization or work unit in carrying out its duties and functions, the performance evaluation conducted to analyze and interpret the success or failure of performance achievement. The results of evaluation of performance associated with the resources (inputs) such as human resources, funding / finance, infrastructure and working methods.

(5) Analysis of Performance Accountability

Analysis of the achievement of performance accountability is needed to address the performance and actions of a person / legal entity / collective leadership of an organization to

stakeholders who has the right to request information or accountability. So that stakeholders get an idea of the substance of the performance accountability.

Government Performance Accountability Report prepared for the accountability of government agencies to submit reports to the parties which mandated / mandate. With the Regulation of the Minister of Administrative Reforms and No. 29 of 2010 on the Implementation Guidelines for the Preparation and Performance Reporting, the Government Performance Accountability Report is a tool for government agencies to communicate and answer about what has been achieved and how the achievements related to the mandate received by the government agencies. In this case, the government is obliged to communicate periodically achievement of the organization's strategic goals and objectives to stakeholders who poured through performance accountability reports Government Agencies.

Submission of Government Performance Accountability Report to the party entitled aims to :

1. Responsibility of the lower unit to unit higher or accountability of subordinates to superiors;
2. Decision-making and implementation of changes in the direction of improvement, in achieving the efficiency and effectiveness of the duties and functions, as well as adherence to laws and regulations applicable in the context of the implementation of the agency's mission;
3. Improvements in planning, especially the medium and short term.

2. THE FRAMEWORK

National Land Agency as one of the agencies Non Departmental Government agencies have a vision: **"Being able to realize the institution of land and land for the greatest prosperity of the people, as well as fairness and sustainability of social systems, nationhood and statehood of the Republic of Indonesia."**

Based on the vision, mission assigned land development to be carried out of the National Land Agency of the Republic of Indonesia, namely :

- a. Improving the welfare of the people, the creation of new sources of public welfare, poverty reduction and income inequality, as well as strengthening food security;
- b. Increasing order of life along a more equitable and dignified in relation to the control, ownership, use and utilization of land;
- c. Embodiment harmonious order of life along with addressing the various disputes, conflicts and land cases in the whole country and structuring of legal instruments and the land management system that does not give birth to a dispute, conflict and the case at a later date;
- d. Sustainability of the social system, nationhood and statehood Indonesia by providing the widest access to the generations to come against the land as a source of public welfare, and
- e. Strengthening land agencies in accordance with the soul, the spirit, principles and rules contained in the Basic Agrarian Law and widely popular aspirations to achieve development objectives in land that is "Managing land optimally to realize the greatest welfare of the people".

To achieve the vision and mission of the National Land Agency has set strategic programs, namely:

1. Acceleration legalization of land assets, including through the National Agricultural Operations Project, namely cross-sector certification Micro and Small Enterprises, Farmers, Fishermen, as well as the Low-Income Communities;

2. Redistribution of land, which included the implementation of the agrarian reform program;
3. Controlling of neglected land;
4. Acceleration handling land cases; and
5. Optimization of the activities of the People's Service land information system;

As a form of accountability for the implementation of the vision, mission and strategic program as the organization of the National Land Agency in achieving the goals and objectives in 2013, then drafted Accountability Report Government Performance and aims to provide a clear picture, transparent, and accountable about the performance of the National Land Agency. Government Performance Accountability Report prepared refers to the Minister of State for Administrative Reform and Bureaucratic Reform No. 29 Year 2010 on Guidelines for Preparing Performance and Accountability Determination of Government Performance.

3. THE PURPOSE OF THE ANALYSIS

The purpose of this analysis to determine the suitability of Government Performance Accountability Report of the National Land Agency to function as administration, reporting and accountability as well as knowing what obstacles exist in the presentation of Government Performance Accountability Report which refers to the Minister of Administrative Regulation No. 29 of 2010.

4. METHODS FOR DATA COLLECTION

Data is information or sources of information about the object to be studied and as a basis for decision-making (Kuncoro, 2009). The types and sources of data that will be used in this research is :

1. Type of Data

Data used in this study is qualitative data derived from the National Land Agency.

2. Data Source

Source of data obtained directly from the Government Performance Accountability Report of the National Land Agency.

4. ANALYSIS PROCEDURES

The procedure is the application of systems analysis using the phase related to the problem under study, these stages are:

- a. Identify significant issues to be resolved through descriptive analysis method;
- b. Formulate the problem clearly, set goals and benefit analysis;
- c. Collect data and information on the Government Performance Accountability Report on the National Land AgencyMenganalisis LAKIP berdasarkan Permen PAN Nomor 29 Tahun 2010
- d. Making a conclusion
- e. Provide suggestions for improvement agencies.

5. METHODS OF ANALYSIS

The method used to analyze the data is descriptive analysis method is a method that is used to describe or analyze but not used to make broader conclusions (Sugiyono, 2011).

6. RESULTS ANALYSIS AND DISCUSSION

Medium Term Development Plan 2010-2014, the National Land Agency, is:

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1. Creating a safe and peaceful Indonesia;
2. Achieve a fair and democratic Indonesia; and
3. Creating the welfare of the people of Indonesia

Based on the Medium Term Development Plan, then the set of key performance indicators of the National Land Agency of the Republic of Indonesia according to the National Land Agency Regulation No. 6 of 2013 which:

1. Realization of legal certainty of land rights
2. Controlled control, ownership, use and utilization of land in order to realize sustainable prosperity
3. The creation of the setting and arrangement of control, ownership, use and optimum utilization of land and justice
4. Reduced Disputes, Conflict and Land Case in Indonesia
5. The fulfillment of the national land infrastructure, regional and sectoral, in Indonesia.

land management program established in accordance with the strategic plan and key performance indicators of the National Land Agency, is:

- a. Acceleration legalization of land assets, including through the National Agricultural Operations Project, namely cross-sector certification Micro and Small Enterprises, Farmers, Fishermen, as well as the Low-Income Communities;
- b. Redistribution of land, which included the implementation of the agrarian reform program;
- c. Controlling of neglected land;
- d. Acceleration handling land cases; and
- e. Optimization of the implementation of the service of the people of the land information system;

Performance evaluation is very important to assess and learn how the process of achieving a mission to repair the implementation of programs / activities in the future. With a performance evaluation can be analyzed factors - factors supporting the success of even the cause of failure in the implementation of programs / activities, the achievement of specified categories of performance seen from the number of targets set Medium Term Development Plan and compared with the results of target achievement.

Achievement of the objectives set out in the Medium Term Development Plan outlined in the mission to be carried out by the National Land Agency and has been implemented through the activities that have been programmed to achieve the goal. Analysis of the performance achievement of objectives, mission and objectives referred to are as follows:

Target number 1; Mission number 1; Goal number 1

Target number 1: Realization of legal certainty of land rights. **Mission number 1:** Improving the welfare of the people, the creation of new sources of public welfare, poverty reduction and income inequality, as well as strengthening food security. **Goal number 1:** Continuing development of land infrastructure in national, regional and sectoral, which is necessary for all the Regional Office of the National Land Agency Provincial and District Land Office / cities throughout Indonesia.

This goal is a continuation of the previous year's program, with the certainty of legal rights to land, it is expected to increase because of the people's welfare with the legal certainty of land ownership provide an opportunity for rights holders to manage their land as wide as possible, so as to achieve the goal of developing a national land infrastructure.

Target number 4; Mission number 3; Goal number 5

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Target number 4 : Reduced disputes, conflicts, and the case of land in Indonesia. **Mission number 3** : Embodiment harmonious order of life along with addressing the various disputes, conflicts and land cases in the whole country and structuring of legal instruments and the land management system that does not give birth to a dispute, conflict and the case at a later date. **Goal number 5** : Stay seek to reduce the number of conflicts, disputes and cases of land and prevent the creation of conflicts, disputes and cases of new land.

This policy strategy to target the objective is to overcome the various disputes, conflicts and land cases in the whole country and the arrangement of the legal and land management system. This is very important because it led to a reduction of disputes, conflicts, and land cases throughout Indonesia as well as prevent the creation of conflicts, disputes and new land case. With the increase of population, the availability of land as a place to live and grow the less, it can make the creation of a source of conflict, disputes and cases. Based on the required arrangement of the legal and land management system to prevent, mitigate and resolve conflicts, disputes and cases in Indonesia.

7. Evaluation of Performance Accountability Report of the National Land Agency Under the Regulation of the Minister of State for Administrative Reform No. 29 Year 2010

Government Performance Accountability Report presented by the National Land Agency in accordance with what is stated in the Regulation of the Minister of State for Administrative Reform No. 29 of 2010, as seen from the elements generated reports that:

- Evaluation materials for the parties who required;
- Completion of the planning documents for the coming period;
- The report contains the Strategic Plan has been presented in the form of short-term development plans and long term. It is very good in governance and organized on a regular basis, supporting good governance;
- Completion for the implementation of programs and activities that will come;
- Completion of the various programs and policies needed;
- Reflecting on the success achieved, as well as constraints that caused the failure and measures to overcome these obstacles.

8. CONCLUSION

- Performance accountability report of the National Land Agency Government Agencies are in accordance with the Regulation of the Minister of State for Administrative Reform No. 29 of 2010 and is in compliance dimensions of accountability.
- There are several programs / activities that are innovative yet to be accommodated in the Strategic Plan of the National Land Agency.

9. SUGGESTIONS

For improvements to the Government Performance Accountability Report of the National Land Agency, there are several steps that must be done is

1. Melakukan revisi Rencana Strategis apabila terdapat program/kegiatan yang belum ada pada Renstra;.
2. Ensure that the vision and mission in accordance with the Strategic Plan, as well as the goals, objectives and activities is the implementation of Key Performance Indicators that have been set;

3. Determination of performance indicators are a barometer of success / failure must meet the indicators of good performance, meets the criteria of SMART (Specific, Measurable, Achievable, Relevance, timebound);
4. Conducting increased competence of human resources to develop and evaluate the Government Performance Accountability Report, thereby increasing the value of evaluation Government Performance Accountability Report of the National Land Agency carried out by the Ministry of Administrative Reform.

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BIOGRAPHICAL NOTES

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