THE EFFECTIVENESS OF GOVERNMENT PERFORMANCE ACCOUNTABILITY REPORT (LAKIP) IN HUMAN RESOURCES QUALITY IMPROVEMENT REFORM ON LOCAL STAFFING AGENCY IN PURWOREJO REGENCY

Meyndah Rahayu Mawarningtyas, Dr. Selamat Jalaludin & Dr. Suhajar Diantoro

ABSTRACT

Phenomena of Government Performance Accountability Report is the government's efforts in achieving good governance. Performance reports provide information and measurement of performance during the fiscal year to be accounted in real terms to the public. This study aims to determine the effectiveness LAKIP value in achieving the goals and objectives of Local Staffing Agency in Purworejo District. This is the basis for the authors take the title "THE EFFECTIVENESS OF GOVERNMENT PERFORMANCE ACCOUNTABILITY REPORT ON QUALITY IMPROVEMENT OF HR APPARATUS IN LOCAL STAFFING AGENCY IN PURWOREJO DISTRICT".

The method that used in this topic is exploratory method with an inductive approach. The primary data sourced from observations and interviews, while secondary data sources obtained by a literature search of normative rules and theories that support the writing. Data analysis was performed by using the technique of data reduction, data display, and conclusion.

Based on the above conclusion on the effectiveness of the study and discussion of performance report of Local Staffing Agency in Purworejo District, that report has not been effective as a performance reporting documents for the information and assessment of performance, especially in target Quality Improvement of HR Apparatus is still much that needs to be fixed. Various factors caused the lack of effectiveness, so that outcomes such as improved performance for the existence of performance reports can not be maximal.

Keywords: effectiveness, Government Performance Accountability Report, quality improvement of HR apparatus.

I. INTRODUCTION

A. Background

The globalization era and reformation that taking place at this time requires accountability in local governance becomes an obligation that must be implemented. It was intended that the implementation of the government more efficient, effective, clean and responsible. Implementation of local government has set its implementation in posts of organizations or institutions in accordance with their respective areas of the sector. The Implementation of main tasks and functions (tupoksi) in the programs and activities in accordance with their own respective sector areas, need to assess for a Government Institutions Performance Accountability Report to determine its ability to achieve the vision, mission, and goals of the organization as mandated by President Instruction Number 7 of 1999 on Government Performance Accountability.

The making of Government Performance Accountability Report (LAKIP) implemented by government agencies every year from the regency/city level until ministries/agencies that have been running since the revenue year on 2000/2001. Based on reports from Government Finances Supervision and...
Development Agency (BPKP)\(^1\) and the Public Administration Agencies (LAN)\(^2\), LAKIP in each governance submitted to the President/Vice President with a copy to the Minister of Home Affairs, Minister of State Apparatus Administrative and Bureaucratic Reform, and Head of Government Financial Supervision and Development Agency (BPKP). While LAKIP in regency/city level submitted to the President/Vice President with a copy to the Minister of Home Affairs, Governor/Head of the Provincial Government and the chief representative of BPKP.

Local Staffing Agency (BKD) Purworejo is one of the government agencies that has task of carrying out the implementation of regional policy about employee, education and training appropriate regional authority that includes planning and development employee, education and training, as well as mutation. It is based on Purworejo Regency Regulation Number 14 of 2008 on Organization and Work System of Purworejo Government Institution. As well as government agencies in general, BKD Purworejo also performs the obligation to account and report their performance in the form of annual performance reports.

Since the enactment of President Instruction Number 7 of 1999 on Government Performance Accountability, LAKIP became an annual obligation for institutions/government agencies to report their performance to the higher authorities as the assignor. Furthermore, LAKIP is a form of performance reporting, where each government agency must be accountable as the one of the principles of good governance by the UNDP (1997), namely accountability. In the concept of accountability by the United Nations Development Program (UNDP) in Sedarmayanti\(^3\), accountability is "when the decision-makers in government, the private sector, and the civil society are accountable to the public and the stakeholders". Accountability in Sentosa\(^4\) is "a condition which the decision-makers in public sector organizations, private sector, and civil society have a responsibility to the public, about the success or the failure in carrying out its mission".

LAKIP became a means for government agencies to deliver the outcomes of performance during the revenue year. LAKIP document is a writing form of performance assessment. In that report describes the relationship between the process of performance in order to achieve the goals and objectives of the office.

The concept of performance described in article 1, paragraph (2) of Government Regulation Number 8 of 2006 on Financial Reporting and Government Performance, is the output/result of the activities/programs that has been achieved by using the budget with scalable of the quantity and quality. Organization performance by Nasucha (2004:107)\(^5\) is defined as the whole of effectiveness of the organization to meet the needs of each group determined that pleases through systemic efforts and improve the organization's ability continuously, achieve their needs effectively.

Government Institution Performance in Minister of State Apparatus Administrative Number: PER/09/M.PAN/5/2007 on General Guidelines Determination of Environmental Key Performance Indicators in Government Agencies are defined as, "A description of the level of objectives achievement or goals by government institutions as the explanation of the vision, mission, and strategy of the institution that indicates the success and failure of activities and programs implementation according to the policy setting."

In realizing the performance accountability of government agencies can be

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3. Sedarmayanti. Good Governance (Kepemerintahan yang Baik), (Bandung: Mandar Maju, 2003), page 8.
measured by performance indicators. Mahmudi\textsuperscript{6} stated that, "The role of performance indicators for public sector organizations is to provide signs for managers and the others to assess the performance of the organization". Performance indicators in \textit{LAKIP} known as Key Performance Indicators (KPI). Mahmudi\textsuperscript{7} also explained that, Key Performance Indicator (KPI) is "high-level indicators that provide a comprehensive overview of the performance of the program, activity, or organization".

Key Performance Indicators (KPI) is a measurement for government agencies in carrying out the organization's mission that explained in programs and activities each year. KPI in performance reports also describe the level of success or failure of the government agency in carrying out their policies and programs, because KPI became the basis on program planning and control when the program runs. In this case, IKU become a standard in order to improve institution performance.

An example of the Local Staffing Agency (BKD) in Purworejo. The Staffing matters still doesn’t have yet enough and a Minimum Service Standards (MSS) is defined by the center as the basis for setting performance indicators such as education, health, and other matters that had the MSS. BKD Purworejo can not maximized when determined the performance indicators and there are still many loopholes in its implementation. The absence of MSS makes the \textit{LAKIP} of BKD use the performance indicators on their own standards and formulas. The formulation is determining the outcomes achievement of performance indicators in \textit{LAKIP}, BKD Purworejo still using a formula that based on their mutual agreement.

Following up the position of Local Staffing Agency as the center of apparatus administration, \textit{BKD} is very relevant to become benchmark apparatus in the local area. The demand to be a good example of the apparatus at \textit{BKD} to other agencies in the performance of the apparatus, that’s very expected in \textit{Purworejo} Regency. In increasing the performance quality of resource apparatus was expected to be the trendsetter among government institutions in \textit{Purworejo}. Start from that background, \textit{BKD Purworejo} has strategic object in determining the performance of \textit{BKD Purworejo} in 2013 that "Increasing Quality of Human Resources (HR) Apparatus\textsuperscript{8}". That target is enough become the public spotlight, especially since \textit{BKD Purworejo} as apparatus administrators in \textit{Purworejo} that continues to improve the performance of the local apparatus.

The performance of governance in every agency often makes an organizational culture where performance improvements are expected as a result. Resource apparatus as the actors of government organizations become the motor of the performance concept. About the resource of apparatus are still become an obstacle in performance measurement. The concept of performance indicators is more focused on the achievement of performance outcomes quality. The difficulty in measuring the quality of performance is often becomes a barrier for the preparation of performance reports, especially for government institutions that doesn’t have Minimum Service Standards (MSS) as a benchmark in their performance indicators development. SPM expected that Kumorotomo\textsuperscript{9} explained "the process or system of accountability for government agencies that can contribute to improve the quality of public services".

Key Performance Indicators (KPI) seems can not to be a strategic framework to build and develop the capacity of the organization's performance yet. Regulation of the Minister of State Apparatus Administrative Number: PER/09/M.PAN/5/2007 General Guidelines for Determination of Key Performance Indicators in Government Agencies Environment, merely a basic necessity of Key Performance Indicators in each government agency. Key Performance Indicators in each government agency regulated further in the rules of each agency, as stated in Article 6 of the regulation that consideration of selection and determination of the KPI is based on:

\begin{itemize}
  \item Mahmudi. \textit{Manajemen Kinerja Sektor Publik} (Yogyakarta: UPP STIM YKPN,2010), page 155.
  \item Ibid, page 159.
\end{itemize}
1. Medium Term Development Plan Document National/Local, Strategic Plan, public policy, and other relevant documents;
2. Field of authority, duties and functions, as well as other roles;
3. Information performance needs for the implementation of performance accountability;
4. Government statistics needs, and
5. The prevalence in certain areas and the development of science.

Table 1
Targeting Measurement
LAKIP BKD Purworejo Regency in 2013

<table>
<thead>
<tr>
<th>Uraian</th>
<th>Indikator</th>
<th>Sasaran Target (%)</th>
<th>Realisasi (%)</th>
<th>Persentase Capaian Target (%)</th>
<th>Ket</th>
</tr>
</thead>
<tbody>
<tr>
<td>Meningkatkan efektivitas koordinasi perencanaan dan pengendalian program dan kegiatan, sumber daya serta pengelolaan administrasi di lingkungan BKD</td>
<td>Rasio terlambatnya seluruh pelaksanaan administrasi perkantoran</td>
<td>100,00</td>
<td>100,00</td>
<td>100,00</td>
<td>-</td>
</tr>
<tr>
<td>Meningkatkan kualitas perencanaan dan pengembangan kantor pegawai</td>
<td>Rasio tersedianya sarana dan prasarana kantor yang memadai</td>
<td>100,00</td>
<td>100,00</td>
<td>100,00</td>
<td>-</td>
</tr>
<tr>
<td>Meningkatkan kualitas perencanaan dan pengembangan kantor pegawai</td>
<td>Rasio tersedianya sumberdaya dan prasarana kantor yang memadai</td>
<td>100,00</td>
<td>100,00</td>
<td>100,00</td>
<td>-</td>
</tr>
<tr>
<td>Meningkatkan kualitas SDA aparatur</td>
<td>Rasio tersedianya PNS</td>
<td>100,00</td>
<td>100,00</td>
<td>111,11</td>
<td>-</td>
</tr>
<tr>
<td>Meningkatkan kualitas SDA aparatur</td>
<td>Rasio tersedianya hak-hak PNS</td>
<td>90,00</td>
<td>141,68</td>
<td>157,42</td>
<td>-</td>
</tr>
<tr>
<td>Meningkatkan kualitas SDA aparatur</td>
<td>Rasio tersedianya kompetensi pegawai sesuai dengan bidang tanggungnya</td>
<td>85,68</td>
<td>89,68</td>
<td>104,28</td>
<td>-</td>
</tr>
<tr>
<td>Meningkatkan kualitas SDA aparatur</td>
<td>Rasio tersedianya kompetensi pegawai sesuai dengan bidang tanggungnya</td>
<td>80,00</td>
<td>82,48</td>
<td>103,10</td>
<td>-</td>
</tr>
<tr>
<td>Meningkatkan kualitas SDA aparatur</td>
<td>Rasio tersedianya keuangan yang mengalami penurunan dan pelabuhan pengelolaaan SDA</td>
<td>70,00</td>
<td>77,99</td>
<td>111,41</td>
<td>-</td>
</tr>
<tr>
<td>Meningkatkan kualitas SDA aparatur</td>
<td>Rasio tersedianya rawdon pelabuhan pengelolaaan SDA</td>
<td>90,00</td>
<td>90,66</td>
<td>100,73</td>
<td>-</td>
</tr>
<tr>
<td>Meningkatkan kualitas SDA aparatur</td>
<td>Rasio tersedianya keuangan yang mengalami penurunan dan pelabuhan pengelolaaan SDA</td>
<td>16,00</td>
<td>12,36</td>
<td>129,46</td>
<td>-</td>
</tr>
<tr>
<td>Meningkatkan kualitas SDA aparatur</td>
<td>Rasio tersedianya rawdon pelabuhan pengelolaaan SDA</td>
<td>83,00</td>
<td>85,54</td>
<td>103,06</td>
<td>-</td>
</tr>
</tbody>
</table>

Sources: LAKIP BKD Purworejo in 2013

B. Problems
1. Problems Identification

a. Key Performance Indicators (KPI) in LAKIP BKD Purworejo have no standard yet, in this case the lack of Minimum Service Standards (MSS) as
the basis for setting performance indicators;

b. It was difficult to define the concept of quality of performance outcome in the Key Performance Indicators (KPI) especially in LAKIP BKD Purworejo;

c. The existence of organizational culture which bind most public organizations in Indonesia, this give an impact on the quality of apparatus resources as executor of LAKIP;

d. The performance of BPKP as a supervisor agency and assessor of LAKIP still questionable. This is evidenced by the total every years, LAKIP still of construction and development, so there has been no tangible outcomes in the form of improved performance in governance institution caused make performance reports. In addition, BPKP assessment to the local level has been uncertain scheduled by the center, so uncertainty BPKP will go down in all districts/cities in Indonesia on each year;

e. In the way of LAKIP evaluation, there has no normative rules governing sanctions, development, or improvement if an organization violates the terms of performance reports;

f. LAKIP in every institution in the local level will be collected and monitored directly by the Local Secretariat for the composing of local performance reports. Organization Sector of Local Secretariat becomes collector LAKIP from all agencies in Purworejo. The organization sector is also part of a liaison between the BPKP with institutions in the area of evaluation of performance reports were given and so determine the quality improvement of organizational performance in the future, but until now the impact of coaching performance reports as a result of the evaluation conducted over BPKP submitted to the Organization Sector can not be felt; and

So far, in particular at LAKIP BKD Purworejo still emphasis on program performance and percentage of an institution’s activities during the financial year or better known as the output. Although there has been no outcome in LAKIP display, but that can not reflect the performance and can not affect the performance of the agency as a coaching feedback of outcomes.

2. Problems Formulation

Problem formulation that obtained by restriction of the problem is as follows:

a. How LAKIP effectiveness in improving the quality of human resource in BKD Purworejo?

b. How the efforts in improving the performance as contribution of LAKIP BKD Purworejo?

3. Intent and Purpose Internshi

Internships activities are intended to make authors know, understand, and explore the effectiveness of the Government Performance Accountability Report in improving the human resource quality in the Local Staffing Agency (BKD) Purworejo.

Internship activities have aiming to:

a. Knowing and describing the effectiveness of Government Performance Accountability Reports (LAKIP) in improving the quality of human resources on BKD Purworejo;

b. Knowing the efforts in improving the performance as contribution of LAKIP BKD Purworejo.

II. Concept

A. Effectiveness

According to Ndraha 10, “Efficiency is used to measure the process, the effectiveness to measure the success of achieving the goal”. Further, in the scope of the effectiveness of governance, Ndraha 11 argued that, “The effectiveness is defined abstractly as the level of achievement goals, measured by the formula results divided by (per) purposes.” From the

10 Ndraha. Kybernologi Beberapa Konstruksi Utama (Tangerang: Sirao Credentia Center, 2005), page 163.
11 Ibid
The definition of effectiveness is closely related to the achievement of the purpose of something. The Liang Gie 12 said that, the effectiveness of a situation where an act can cause in accordance with the desired result. Based on the opinion of Soleh and Suripto 13, "Assessing the effectiveness of an impact from an output for the service users (people) that based on defined criteria as the purpose of the program".

In the same way, Steers (1985:46) 14 argues that, "Effectiveness is the extent to which organizations carry out all the main task or achieve all targets". Kast and Rosenzweig 15 found, "Effectiveness is the extent to which the objectives stated in the results instructions achieved by an organization".

Based on expert opinions can be concluded that, an act will be effective when successfully achieve the goals that have been planned in advance. The criteria and concept of evaluation an organization expressed by Drucker stated in the measure of efficiency and effectiveness as follows, "Efficiency implies doing things right. Efficiency is closely related to the ability to minimize the cost of resources to achieve the goal. While effectiveness can implies doing the right things. Effectiveness is the key of organizational success." 16

**B. Government Performance Accountability Report**

LAKIP or Government Performance Accountability Report is a form of reporting the performance of a Government Performance Accountability System (SAKIP). In Article 1 paragraph (3) of Government Regulation Number 8 of 2006 on Financial Reporting and Performance of Government Agencies, said that the report formed a Performance Report is an overview that describes briefly about the achievements and performance which is based on the work plan set out in the framework of the implementation of the state budget/local budget.

In the Decree of the Head LAN Number: 239/IX/6/8/2003 on Guidelines for Preparation of Reporting of Government Performance Accountability, LAKIP defined as a document that contains an overview, embodies AKIP compiled and presented in a systematic and institutionalized. Physically, performance reports are written documents that created by every government agency, which is making a routine every year. The time of reporting LAKIP no longer than three (3) months after the fiscal year end. The purpose of the written report formed the Decree of the Head LAN Number: 239/IX/6/8/2003, "to make the collective leadership accountability person or institution/agency to the parties who gave the mandate".

There are performance indicators in LAKIP, an indicator will be useful when used to measure something. The definition of performance indicators according to the Institute of Public Administration is a quantitative and qualitative measure that describes the level of achievement of a predetermined activity. 17 Performance indicators in the performance reports are categorized into groups 18:

1. **Inputs** is everything needed for the implementation of activities and programs in order to run or produce output, such as human resources, funds, materials, time, technology, and so on;
2. **Outputs** is anything in the form of products/services (physical and/or non-physical) as a direct result of the implementation of activities and programs based on inputs that are used;
3. **Results (Outcomes)** are all things that reflect the functioning of output activity in the medium term. Outcomes is a measure of how much of

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18 Ibid.
each product and services to meet the needs and expectations of the community;
(4) A benefit is the utility of an output are beneficial to the people. Availability of facilities may be accessible to the public;
(5) Impacts is a measure of the influence of social, economic, environmental or other public interest started by the achievement of each performance indicator in an activity.

C. Performance Assessment
Based on the opinion of Mahmudi, "Performance appraisee assessed to determine success and failure. The performance assessment is used to determine the extent to which organizational goals have been achieved." 19

Performance assessment is the process of achieving measurable performance. 20 Assessment is carried out systematically and based on group performance indicators of the activity that indicator such as an inputs, outputs, outcomes, benefits, and impacts.

In the opinion of Simanjuntak (2005:103) in Sinambela 21 explained that; “Assessment or in the published literature is commonly known as a performance evaluation are the method and assessment process of the execution of tasks a person or group of people or work units within a company or organization in accordance with the performance standards or goals set in advance.”

Based on the description above it can be concluded that, the performance assessment carried out by the performance indicators of pre-planned activities to be assessed (evaluated) to get a measured performance of an organization in achieving their goals.

D. Improvement of Human Resources Quality Apparatus
One of the strategic purposes in the Strategic Plan documents of BKD Purworejo 2011-2015, is “Improving the quality of planning and employee/apparatus career development”. 22 In that strategic goal, there are target setting performances in 2012 of BKD Purworejo "Increasing Quality of Human Resources (HR) Apparatus”. 23 At the target, there are 4 programs include:
1. Moving facilitation/PNS full duty;
2. Capacity building apparatus;
3. Service education; and
4. Coaching and develop the apparatus.

Based on the above programs, improving the quality of human resource has several indicators 25 include:
1. Percentage of government officials who participate in education and training of human resource development;
2. The percentage of apparatus competence in their respective sectors;
3. The level percentage of education officials;
4. The percentage of officers who received awards;
5. Rate percentage of deviations of discipline;
6. The percentage of the rights of civil servants; and
7. The rate percentage of the orderly administration of personnel.

E. Review of Relevant of Phenomena
1. Effectiveness Theory
Steers (1985:46) 25 argues that, "Effectiveness is the extent of the organization carrying out the entire task or achieve substantially the entire target”. Focus on the worthy goal achieved optimally, more realistic for evaluation purposes than using the final destination or desired goals as the basis of size. So it will be seen the success of any organization in which each organization has some characteristic, no wonder if there are no regular series of generally acceptable.

25 Steers. Efektivitas Organisasi (Kaidah Perilaku), (Jakarta: Erlangga, 1985), page 46.
Further Steers (1985:206) 26 gives five criteria for effectiveness in measuring the effectiveness of the organization, namely:

a. Productivity;
b. Adaptability or flexibility;
c. Job satisfaction;
d. Ability profitable, and
e. Search resources.

In achieving the ultimate goal of course is not going to go smoothly, therefore the organization must be able to address a wide range of conditions that may hinder the achievement of goals. Thus, the statement of Steers (1985:5) on "organizational effectiveness as a measure of how much an organization succeeds in achieving decent achieved", can be justified.

The criteria and the concept for evaluation of an organization expressed by Drucker in Wibowo (2007:105) stated in the measure of efficiency and effectiveness as follows, "Efficiency implies doing things right (doing things on the right way). Efficiency is closely related to the ability to minimize the cost of resources to achieve the goal. While effectiveness can be interpreted doing the right things (do a right thing). Effectiveness is the key to organizational success."

According to Gibson et.al (1996:30) definition of effectiveness is "Assessment that made in relation to the achievement of individuals, groups, and organizations. If their achievement get closer to expected achievement (the standard), then it will be more effective in assessing them". Based on that explanation, from the perspective of the field of organizational behavior Gibson divides three levels of analysis, namely:

a. Individual, and
b. Group, and
c. Organization.

The three levels of analysis in line with the three levels of managerial responsibilities are that the manager is responsible for the effectiveness of individuals, groups and organizations.

Stoner (1982:27) 30 with Freeman and Gilbert, in his book states that, "Effectiveness is the ability to determine the appropriate destination ‘do the right things’. They stressed how important an organization's effectiveness in achieving organizational objectives. Stoner also said that, "Effectiveness is the key of the success of an organization".

According to Ndraha 31, "Effectiveness is used to measure the process, effectiveness to measure the success of achieving the goal". Further, in the scope of the effectiveness of governance, Ndraha 32 argued that, "The effectiveness is defined abstractly as the level of achievement goals, measured by the formula results divided by (per) purposes". From the definition of effectiveness is closely related to the achievement of the purpose of something.

Gie 33 said that, "The effectiveness of a state in which an action can lead to a result in accordance with the desired", Based on the opinion of Soleh and Suripto 34, "Assessing of effectiveness as the impact of an output for the service users (people) are based on defined criteria such as the purpose of the program". In the same way, Kast and Rosenzweig 35 found, "Effectiveness is the extent of the purposes stated in the instructions to the results achieved by an organization".

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27 Ibid, page 5.
30 Ibid.
31 Ndraha. Kybernologi Beberapa Konstruksi Utama (Tangerang: Sirao Credentia Center, 2005), page 163.
32 Ibid.
Furthermore, Sumaryadi (2005:105) states that, "The effectiveness of the organization's activities can be defined as the degree of realization of the goals that indicates the extent to which objectives have been achieved. Organization can be said to be effective if the organization can fully achieve the goals that have been set".

Definition of the effectiveness according to Sumaryadi is, "Effectiveness is how well the job is done, the extent to which a person produces output as expected. If a job can be done well accordance with the plan, can be said to be effective regardless of the time, effort, and others".

Mahmudi (2010:103) stated that, "The effectiveness of a comparison between the outcomes (results) with the output." Further, Mahmudi (2010:105) also states, "The size of effectiveness measures the success of the organization, program, or activity in achieving the goals set. Measurement of the effectiveness of measuring the outcome of the services associated with its output (cost of outcome). Measurement of effectiveness can not be done without measuring outcomes."

2. Performance Assessment
   a. Definition of Performance

   Performance in English is defined as a performance in which not a few who call it a work result or job achievement. According to Armstrong and Baron (1998:15), the performance is the result of work that has a strong relationship with the organization's strategic objectives, customer satisfaction, and contributes to the economy.

   Bernardin & Russell (1993:397) defines performance as "... the record of outcomes produced on a specified job function or activity during a specified time period..." Aspect emphasized in this definition is the record of the outcome or end result of a job or activity within a certain time.

   Sinambela states that, "The performance of a work is the implementation and completion of the work in accordance with its responsibilities in order to achieve the results as expected." Was also explained by Prawirosentono (1999:2), "Performance is the result of work that can be achieved by a person or group of people within an organization, in accordance with the authority and responsibilities of each, in order to achieve the goals of the organization concerned undertakings legally, does not violate the law and in accordance with the moral and ethical."

   Organizational performance by Nasucha (2004:107) is defined as the effectiveness of the organization as a whole to meet the needs of each group determined that pleases through systemic efforts and improve an organization's ability to continuously achieve their needs effectively.

   Definition of local government performance, described by the Study Team of Development of Government Performance Accountability System in Soleh and Suripto, "Performance is a description of the achievement level on the implementation of an..."
activity/program/policy in achieving the goals, objectives, vision, and mission of the organization as stated in the formulation of strategic planning an organization."

Based on some expert opinions above, various descriptions of performance have been presented. In essence, the performance is something that is done and become the responsibility of the individual or group and measured, in order to achieve the results (outcomes) that had been previously planned, and also in order to achieve the goals of the individual as well as the group.

b. Performance Assessment

Performance measurement can be aligned with performance assessment (performance appraisals). Generally, performance assessment presented by Townley (1994:43) can be interpreted as "... a systematic process of developing performance criteria for a job, and then assessing the employee's job performance in relation to these ... ". In this sense, not only assessed the performance but also required the development of the performance criteria itself.

In assessment performance of public organizations, a topic that will always happen is about "sense of purpose" and "achievement of goals". The purpose of the organization is a goal that will be achieved by the organization for a certain period of time, defined clearly so that achievement can be clear and measurable. According to Bernardin and Russel (1993), parameters and criteria that used in assessing the performance include (1) quality, (2) quantity, (3) timeliness, (4) cost savings, (5) independence or autonomy in work, and (6) cooperation. Based on the opinion of Mahmudi, "Performance appraise assessed to determine success and failure. The performance assessment is used to determine the extent to which organizational goals have been achieved."

In the opinion of Simanjuntak (2005:1003) in Sinambela explained that, "Assessment or in the published literature is commonly known as performance evaluation is a method and process of assessment on the implementation of tasks for a person or group of people or work units within a company or organization in accordance with the performance standards or goals set in advance."

Mardiasmo (2011:121) in Sinambela reveal about the purposes of performance measurement in the public sector, among others:

a. Help to improve the performance of government so that government activities are focused on the goals and objectives of the program of work units;
b. Resource allocation and decision making;
c. Realising public accountability and improve the institutional communication.

Financial and Development Audit Agency (BPKP:2000) in Sinambela stating the scope of public sector performance measurement as follows:

a. Policy, to help the policy-making and implementation;
b. Planning and budgeting, to assist with planning and budgeting for services rendered and to monitor changes to the plan;
c. Quality, to promote standardization for the services rendered and organizational effectiveness;
d. Frugality, to review the distribution and effectiveness of resource use;
e. Justice, to believe in the existence of equitable distribution and served all communities;
f. Accountability, to improve the control and influence the decision making.

Based on the description above it can be concluded that, the performance assessment carried out by the activity performance indicators that have planned before, to be assessed (evaluated) in order to measured

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54 Ibid, page 192.
c. Performance Indicators

In the previous chapter on performance indicators discussed. Performance Indicator is a tool or instrument (means) to measure the outcome of activity or process, and not the result or end in itself (ends). Performance indicators will be useful to measure something. Thus the main role of performance indicators is as a tool to measure performance.

In LAKIP, performance indicators knew as key performance indicators or performance indicators of activity. Purpose of the Key Performance Indicators is to provide information to external parties in assessing its performance, its effectiveness in achieving the desired goals and efficiency in resource use.

Mahmudi stated that, "The role of performance indicators for public sector organizations is to provide a sign or signs for managers and external parties to assess the performance of the organization". Mahmudi also explained that, Key Performance Indicator (KPI) is a "high-level indicators that provide a comprehensive overview of the performance of a program, activity, or organization".

III. Results
A. Local Government Planning System

The first step in the Government Performance Accountability System (SAKIP) specified in planning performance. The design of the entire scope of the agency following the indicator is set each year, conceptualized to fit the vision, mission, and goals of the organization based on the Strategic Plan has been determined. In the Decree of the Head of LAN Number: 239/IX/6/8/2003, the result of this process is the Annual Performance Plan (RKT), that includes objectives, programs, events, activities, and performance indicators. The performance planning process of the organizational or often called the Regional Working Units (SKPD) can simply be seen in Picture 1 below.

The strategic planning is done every 5 (five) years, is a results-oriented process that is to be achieved in a systematic and sustainable taking into account the potential, opportunities, and constraints that exist or that may arise. The result of Strategic Planning which contains the vision, mission, goals, objectives, strategies, policies, and programs and measures of success and failure in implementation. Stages formulation of the Strategic Plan can be seen in Picture 2 below.
B. Performance Assessment

1. Performance Definition

Performance is the result of a job. In Article 1, paragraph (2) of Government Regulation No. 8 of 2006 on Financial Reporting and Government Performance Agencies, performance is the output/result of the activities/programs to be or has been achieved with respect to the use of the budget with the quantity and quality scalable.

On the scope of government organizations, as mandated of the Regulation of the Minister of State Apparatus Empowerment Number: Per/09/M.PAN/5/2007 on General Guidelines for Determination of Key Performance Indicators in Government Agencies Environment, performance of government agencies is, “A description of the achievement level of the objectives or goals of government agencies as the translation of the vision, mission, and strategy of the government agency that indicates the success and failure of implementation of activities and programs in accordance with the policy set.”

2. Performance Indicators


A performance indicator in the Decree of the Head of LAN is quantitative and qualitative size that describes the level of achievement of activity that have determined before. Determination of activity performance indicators is the identification, development, and consultation on the selection of performance indicators or performance measures or measuring the success of the activities and programs of the agency. Regulation of the Minister of State Apparatus Empowerment Number: PER/09/M.PAN/5/2007 on General Guidelines for Determination of Key Performance Indicators in Government Agencies Environment, explain the need of indicators to performance measurement and performance improvement as well as improve the government performance accountability.

The activities performance indicators will be defined and categorized into groups:

(1) Input is everything needed for the implementation of activities and programs in order to run or produce output, such as human resources, funds, materials, time, technology, and so on;
(2) Output is anything in the form of products/services (physical and/or non-physical) as a direct result of the implementation of activities and programs based on inputs that are used;
(3) Results (Outcomes) are all things that reflect the functioning of output activity in the medium term. Outcomes is a measure of how much each product can meet the service needs and expectations of the community;
(4) Benefit is the utility of an output are beneficial to the people. Availability of facilities may be accessible to the public;
(5) Impact is a measure of the influence of social, economic, environmental or other public interest started by the achievement of each performance indicator in an activity.

3. Performance Assessment


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to assess the success and failure of the implementation of activities in accordance with the program, policies, objectives and goals set in realizing the vision, mission, and strategy of government agencies. In the Appendix the Decree of the Head of LAN \(^{58}\) explained also that, "Performance measurement is used as a basis for assessing the success or failure of the implementation of activities in accordance with the goals and objectives that have been established in order to realize the vision and mission of government agencies. Performance measurement is a management tool that used to improve the quality of decision-making and accountability."

Performance assessment is the process of achieving measurable performance. The assessment is carried out systematically and based on group activity performance indicators such as indicators of inputs, outputs, outcomes, benefits, and impacts.

Performance measurement is intended to assess the achievement of each performance indicator in order to get a good picture of the success or failure of achieving the organization’s mission. In measuring performance, performance accountability will be analyzed, so that it will be found a relationship between the achievement of performance activities with the programs and policies. Those things implemented in order to realize the goals, objectives, vision and mission as set out in the Strategic Plan.

Stages of performance measurement according to the Financial and Development Supervisory Board\(^{59}\):

a. Determination of performance indicators, is the identification, development, and selection of performance indicators that will be used to measure the effectiveness of the achievement of goals and objectives that have been set.

b. Performance Data Collection System, to conduct performance measurement, performance data is required. Performance data can be obtained from two groups of sources, there are data sourced from within the organization or internal data and data sourced from outside the organization or external data. The data can be either primary data or secondary data.

c. Performance Measurement Method, there are several methods/ways that performance measurement can be used. The use of these performance measurements must be adjusted to the conditions and needs of the organization/agency conducting performance measurement. In other words, we do not need to impose a way to wear when conditions do not allow the measurement and that means/methods can be used to replace other means/methods. Some ways/methods of performance measurement that can be raised here is as follows:

1. Comparing the plan realization.
2. Comparing the actual realization with the previous year.
3. Comparing with other similar organizations that considered the best in its field (benchmarking).


Comparing with the standard realization.

C. Government Performance Accountability Report (LAKIP)
   1. Government Performance Accountability System (SAKIP)

The demands of the principle of accountability in the implementation of good governance that hit Indonesian governance have established a system known as the Government Performance Accountability System (SAKIP). Refer to the attachment of the Regulation of Ministry of Home Affairs Number 34 of 2011 on Evaluation Guidelines for LAKIP in the Ministry of Home Affairs, SAKIP is a tool/instrument for the government to account both of the success and failure of an organization in carrying out its mission and oriented on results (outcomes) the improvement of organizational performance. SAKIP consists of various components that constitute a unity, namely strategic planning, performance planning, performance measurement, and performance reporting.60

The implementation workflow of SAKIP done independently by each government agency. Thus, government agencies should be able to do the planning, implementation, measurement, and monitoring of their own performance is conducted annually. At the end of the SAKIP groove, each government agency is required to report its performance to the higher level institution.

SAKIP concept focuses on the performance accountability of government agencies. Government Performance Accountability (AKIP) in the Decree of the Head of LAN Number: 239/IX/6/8/2003 on Preparation Guidelines of Government Performance Accountability Reporting is the embodiment of the obligation of a government agency to account the success and failure of the organization in achieving its mission and goals that have been set through accountable system periodically. Picture 1: presents the following Government Performance Accountability Cycle.

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REFERENCES

A. BOOKS


**B. NORMATIVE**


25. Regulation of the Minister of State for Administrative Reform and Bureaucratic Reform Number 29 of 2010 on Guidelines for Preparation and Determination of Performance Accountability of Government Performance Reporting.


**C. OTHER REFERENCES**


3. Purworejo Regency Regulation Number 14 Year 2008 concerning Organization and regional work Purworejo.


6. Purworejo Regent Regulation Number 97 Year 2013 on the Main Tasks, Functions, and Work Procedures Purworejo Regional Employment Board.


11. Form Annual Performance Plan (Budget Amendment) Purworejo Local Officialdom Agency in 2013.

