



**IMPLEMENTATION OF GOVERNMENT AGENCY  
PERFORMANCE ACCOUNTABILITY SYSTEM (SAKIP)  
AGAINST GOOD GOVERNANCE IMPLEMENTATION –  
STUDY ON BANJARBARU CITY, INDONESIA GOVERNMENT**

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**Abstract:**

In the year 2018 the achievement of evaluation results showed that the city of Banjarbaru obtained a value of 63.28 or B. The assessment showed the level of effectiveness and efficiency of budget use compared to the achievement of Its performance has been adequate, as well as the quality of cultural development of bureaucracy performance and governance-oriented government results in the municipality of Banjarbaru has already shown good results, but this achievement has not been With the target that was set by the city government of Banjarbaru is the predicate A for the purpose of the implementation of Good Governance in Banjarbaru city government can be achieved. The purpose of this research is to know and analyze: application of government agency performance Accountability System (SAKIP) to the implementation of Good Governance in Banjarbaru city government and application of Government Agency Performance Accountability System (SAKIP) to the implementation of Good Governance in Banjarbaru city government which should. The study uses a qualitative descriptive approach. From the results of the study showed the implementing Technical Activities (PPTK) in the regional work unit (SKPD) each in the city of Banjarbaru has not entirely had ideas and Innovation for Development in Banjarbaru City in accordance with the vision and mission of the mayor of Banjarbaru. Unripe performance planning, unintensive performance evaluation and performance accountability not yet well coordinated.

**Keywords:** implementation, Government Agency Performance Accountability System (SAKIP), good governance

## **1. Introduction**

The city government of Banjarbaru from year to year continues to make improvements in order to achieve good governance in accordance with the concept of good governance based on government Regulation No. 8 of 2006 on financial reporting and performance of government agencies and presidential Regulation No. 29 year 2014 on Government Agency Performance Accountability System (SAKIP), evaluation of performance accountability in Municipality of Banjarbaru. Implementation of this evaluation is guided by the regulation of the Minister of Administrative reform and bureaucracy Reformation number 12 year 2015 on guidelines for evaluation of the implementation of government agency performance accountability system.

The objective of this evaluation is to assess the level of accountability or responsibility for the outcome of the budget use in order to realize the result oriented government and provide necessary repair suggestions.

The city of Banjarbaru obtained a value of 63.28 or B. The assessment showed the level of effectiveness and efficiency of budget use compared to the performance achieved is adequate, as well as the quality of cultural development performance bureaucracy and governance-oriented government results in the city of Banjarbaru already showed good results, but this achievement has not been in accordance with the target that has been set by the city of Banjarbaru with the predicate A which means that in this case the city of Banjarbaru should continue to make improvements to the Government Agency Performance Accountability System (SAKIP) in order for the purpose of implementation of Good Governance in Banjarbaru city government can be achieved. Thus, author is interested to conduct a research.

The problem of valuation of government agency performance Accountability System (SAKIP) in the framework of Good Governance implementation in Banjarbaru city government has not been reached according to target. The problem formulation can be formulated: how is the implementation of government agency performance Accountability System (SAKIP) to the implementation of Good Governance in Banjarbaru city government during this time? And how is the implementation of the Government Agency Performance Accountability System (SAKIP) to the implementation of Good Governance in Banjarbaru city government that should be?

The purpose of this research is to know and analyze: implementation of government agency performance Accountability System (SAKIP) to the implementation of Good Governance in Banjarbaru city government and the implementation of government agency performance Accountability System (SAKIP) to the implementation of Good Governance in Banjarbaru city government. The benefits of research are expected data and the results of this research can be a reference material of other researchers.

## 2. Literature Review

### 2.1 Implementation

The top-down approach model formulated by Van Metter & Van Horn in Agustino (2016:133) is referred to by the term A Model of The Policy Implementation. The implementation process is an abstraction or performance of a policy implementation that is essentially intentionally done to achieve the performance of a high public policy implementation that takes place in relation with various variables. This model supposes that policy implementation runs linearly from available political decisions, executor, and public policy performance.

There are six variables, according to the van Metter & Van Horn, which affects the performance of public policy implementation:

- size and purpose of policy;
- resources;
- characteristics of implementing agents;
- attitudes or tendencies (disposition) executor;
- inter-organizational communication and implementing activities; and economic, social, and
- political environment.

### 2.2 Government Agency Performance Accountability System (SAKIP)

According to LAN and BPKP in Jajang Badruzaman and Irna Chairunisa (2010), the government agency Performance Accountability System (SAKIP) is: "*The instrument used by government agencies in fulfilling the obligation to account for the success and failure of organizational mission execution.*" Based on the above understanding, all government agencies, parts or state institutions in the central and local areas in accordance with their respective principal duties have an obligation to account for their performance, because of the accountability is required to include success and also failure to implement the mission of the relevant institution and report it periodically.

The existing government agency (SA KIP) Performance Accountability System can be:

1. Important and vital means to implement bureaucracy reform in the implementation of government tasks, development and public services.
2. Effective means to encourage all the leaders of government agencies or leaders of work units to improve the discipline in applying the principles of good governance and modern management functions are obedient principles.
3. Effective means to encourage the management of funds and other resources to be efficient and effective in order to improve the performance of governance, development and public services on a scalable and sustainable manner.
4. Means to know and measure the success rate and or failure of any leader of government agencies or work units in carrying out the mission, objectives, and objectives of the organization set out in the strategic plan and work plan annual.

5. Means to encourage efforts to improve the organizational structure, public policy, planning and budgeting systems, governance, work methods and procedures of community service, reporting mechanisms and prevention of the practices of the KKN;
6. Means to encourage creativity, productivity, sensitivity, discipline and responsibility of State apparatus in carrying out the duties/positions based on the rules/policies, procedures and the established work procedure .

### **2.3 Good Governance**

O'Brien (Nugroho: 2005:142) defines Good Governance to be a summation of ways in which individuals and institutions both private and public manage their dealings with them.

Good Governance as a form of development management, which is also called as an administration of development, which puts the role of central government that becomes the agent of change of a community developing/developing in the country to develop.

### **3. Material and Methods**

The research location is done at Banjarbaru city government. There was 6 (six) months of research time, namely February – August, 2019. This research uses descriptive research methods because in its implementation includes data, analysis and interpretation of the meaning and data obtained. Qualitative research usually relies on data gathered in textual form on the basis of observations and interactions with the subject of research.

Qualitative research is descriptive using data analysis, namely:

1. The theory of induction researcher should focus his attention on the data in the field so that everything about the theory related to the research becomes insignificant. Data will be very important, while the theory will be built based on the findings of data in the field. Data is everything that can solve all research problems. The researcher's position is actually an exploratory of data, and if researchers have coincidentally had a theoretical understanding of the data to be examined, the process of making theory should be done. Researchers believe that data must first be gained to reveal research mysteries and new theories will be learned when all data has been obtained
2. Reduction of data analysis data in the study went along with the data collection process. Among them are through data reduction, data presentation, and verification. However, the three stages are ongoing simultaneously

## **4. Results and Discussion**

### **4.1. Overview**

In the beginning of Banjarbaru City incorporated with the level II Banjar district whose capital Martapura then in the next development of the district level II Banjar is divided into 3 autonomous regions, namely Barito Kuala established in 1960, The city of The sea was formed in 1965 and lastly Banjarbaru escaped administratively into the municipality and in 1997 it was changed again into the administrative city of Banjarbaru until now.

The success of Banjarbaru gained the city status after the status of Indonesia's longest administrative city, 23 years old, is truly a moment of Banjarbaru entering a new era. Is the city DPRD of Banjarbaru through the election of its mayor, chose Rudy Resnawan as the first mayor of the city of Banjarbaru, replacing Fakhruilli as the transitional mayor.

Although the development of "real" motion began when Rudy served as mayor, his idea was proclaimed along with the age of Banjarbaru. That is, every mayor, apparatus, and Society has "acted" according to their respective visions and roles. That, Banjarbaru looked to the surface so-so only in his age of nearly half a century, that's another question. But, since its status turned into a city, its steps look more serious and firmer. Precisely, both status struggle and city development run together. A "capital" for the construction of Banjarbaru forward. At least, mirrored historical footage, if we are able to interpret, with the point of departing early Millennium III by pumping Pride (pride) for the whole citizen is the departure point of hope a future Banjarbaru.

### **4.2 Discussion**

#### **A. Strategy/Renstra Plan**

In the results of the author's observations while conducting research in terms of drafting the strategy plan there are still many technical implementation officer activities (PPTK) in the regional device work unit (SKPD) each in the area of Banjarbaru city government not understand in the formulation of this strategy/Renstra planning, there are still many technical implementation officers (PPTK) in the regional device unit (SKPD) each in the area of Banjarbaru city government that makes the Renstra only suitable habits or activities that are commonly undertaken during this time, should be all the office of technical implementation of activities (PPTK) in the regional device work unit (SKPD) Each of the municipality of Banjarbaru is required to have ideas and innovation for development in the city of Banjarbaru according to the vision and mission of the mayor of Banjarbaru, also need to be done coaching through workshop activities or technical guidance followed by technical implementing officers activities (PPTK) at the regional device unit (SKPD) each in the city of Banjarbaru in order to develop this strategy plan can synergize with what is the objective of the organization in particular and the city government of Banjarbaru.

Generally it can be the following: see the vision of the organization by first knowing what is the established organization, what to accomplish, what are the responsibilities that must be met, the segmentation of communities that want to be served and invited to cooperate, like what image to display, where the organization wants to be developed, mission is a summary of the vision statement to explain the intent and objectives that undertook the establishment of the organization. The strategic plan is the description of the mission because the goal determination and the target you want to achieve should refer to the mission as the measure the success of the organization.

### **B. Performance Plan**

Future performance plans should also be planned with the first performance measurement. In the performance planning should be in front of each – each regional device unit (SKPD) – each in the Banjarbaru city government in this planning should be able to plan well in advance by means of Validate the internal unit of regional device (SKPD) each in the area of the city of Banjarbaru in detail so that all obstacles and barriers can be solved jointly – the same members of the organization before performance planning at TPAD and DPRD in addition so that the work activities can run smoothly because what has been planned already in accordance with the activities that want to be achieved by the city government of Banjarbaru.

### **C. Performance evaluation**

Performance evaluation should be performed intensively first BY regional device Work unit (SKPD) each in the municipality of Banjarbaru periodically by means of Identify and evaluate work activities that can not be done to the solution so that the problems faced can be immediately resolved, if it can not be done then should immediately plan to be done Changes to the change budget.

### **D. Performance Accountability Analysis**

The analysis of performance accountability analysis of performance accountability essentially illustrates the content of a performance accountability substance, primarily aimed at obtaining an adequate picture of the nature of the accountability itself, that is about the obligation to give an accountability or to answer and explain the performance and actions of a person/legal entity/collective leader of an organization to the party who has the right to ask for information or liability the answer, should go forward in the preparation of performance accountability, which is drafting the financial report of the Regional Device work unit (SKPD), each in the city government in Banjarbaru Cooperation with the collective that handles the budget is the treasurer of expenditure, acceptance, goods and assets manager so that the analysis can be done accurately.

## 5. Conclusion

- 1) The entire head of the SKPD in the city government of Banjarbaru to be able to direct members of the organization to evaluate the performance of each – the technical implementation of activities (PPTK) in the regional device work unit (SKPD).
- 2) It is necessary to provide understanding and insight to all the technical implementation office (PPTK) in regional device work unit (SKPD) in the city government in Banjarbaru in terms of budget planning and budget evaluation.
- 3) The Inspectorate of Banjarbaru City is expected to be more intensive in conducting an internal audit so that all technical implementation officers (PPTK) in regional device work units (SKPD) can conduct budget activities and plan it well.

## 6. Recommendations

The recommendations presented based on the results of this research are:

- 1) The entire head of the SKPD in the city government of Banjarbaru to be able to direct members of the organization to evaluate the performance of each – the technical implementation of activities (PPTK) in the regional device work unit (SKPD).
- 2) It is necessary to provide understanding and insight to all the technical implementation office (PPTK) in regional device work unit (SKPD) in the city government in Banjarbaru in terms of budget planning and budget evaluation.
- 3) The Inspectorate of Banjarbaru City is expected to be more intensive in conducting an internal audit so that all technical implementation officers (PPTK) in regional device work units (SKPD) can conduct budget activities and plan it well.

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