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Design of government agency's performance accountability system best practice implementation: Indonesia experience

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Abstract

Research aims: This study aims to explain the performance accountability system best practice implementation of Yogyakarta Special Region's (Yogyakarta) Local Government through a valid and reliable design that is ready to be adopted and used as a role model by other local governments.

Design/Methodology/Approach: This research used a qualitative method with a case study approach to reach the research objective. Research data was collected using in-depth interviews and documentation techniques.

Research findings: This study succeeds in realizing a design by providing an applicable template as a recommendation tool compiled from seventeen items of success measures that are the performance accountability system's best practices at the Yogyakarta Local Government. This study becomes more complex because it has been equipped with simulations of template filling out as well as a comparative analysis of the performance accountability system's implementation between the Yogyakarta Local Government and the Central Java Local Government. The results of filling out the template for the Central Java Local Government revealed that 88% of the success measures have been applied, and another 12% have not.

Theoretical contribution/Originality: This study provides an academic contribution as a reference related to the performance accountability system of government agencies.

Practitioner/Policy implication: This study also provides a practical contribution to other local governments regarding the application of the performance accountability system's best practices at the Yogyakarta Local Government through the design of the performance accountability system's best practices that can be adopted and used as a role model in strengthening the performance accountability system.

Research limitation/Implication: This study has limitations, namely that the researcher was unable to conduct interviews with the Ministry of Administrative and Bureaucratic Reform due to communication problems, which prevented the interview process from being carried out.

Keywords: Design; Local Government; Performance Accountability System; Role Model; Template

Introduction

There has been an increasing awareness regarding the importance of good governance in Indonesia since the multidimensional crisis

experienced by the country in 1997 (Jurnali & Nabiha, 2015). One of the crisis' main factors is good governance weakness, which has resulted in corruption, collusion, and nepotism, as well as monopolistic practices (Jurnali & A.K. Nabiha, 2015). Moreover, improvements in good governance, characterized by high-performance levels, public accountability, transparency, efficiency, effectiveness, and freedom from corruption, collusion, and nepotism, are important things to achieve (Palenga, 2017). Furthermore, Palenga (2017) explained that good governance can be implemented through the enactment of the Government Agency Performance Accountability System (GAPAS).

The issue regarding the performance accountability system in public organizations has been regulated since the issuance of Presidential Instruction Number 7 of 1999 concerning Performance Accountability of Government Agencies, which was amended by a new regulation, namely Presidential Regulation Number 29 of 2014 concerning GAPAS (Sofyani & Akbar, 2015).

Additionally, the Ministry of State Apparatus Empowerment and Bureaucratic Reform annually evaluates GAPAS implementation in Indonesia, both at the central and local levels, in which the components evaluated include performance planning, performance measurement, performance reporting, performance evaluation, and performance achievements (Republic of Indonesia, 2015). The performance accountability system implementation in the Reform Era is considered more advanced and well-managed (Sofyani & Akbar, 2013). On the other hand, the implementation of a performance accountability system cannot be separated from a problem (Baskoro & Akbar, 2018).

The results of the evaluation carried out by the Ministry of Administrative and Bureaucratic Reform uncovered that in 2023, as many as 22.9% of local governments still had a GAPAS predicate below B (Ministry of State Apparatus Empowerment and Bureaucratic Reform, 2024). The results of this evaluation found several local government targets that have still not been results-oriented, as well as programs and activities that have not focused on precise targets (Ministry of State Apparatus Empowerment and Bureaucratic Reform, 2024). Another thing from the GAPAS evaluation results also showed that the sharing of outcomes has not gone well due to the silo mentality between local officials and less intense leadership involvement in overseeing the implementation of GAPAS (Ministry of State Apparatus Empowerment and Bureaucratic Reform, 2024).

The use of the performance measurement system in Indonesia has reportedly not been maximized (Akbar et al., 2015). The results of research conducted by Syulfa (2016) demonstrated that there was no conformity of performance information in each part of performance planning, knowledge of the GAPAS concept by apparatus resources was still minimal, the information system has not been yet integrated, and there was no standard operational procedure related to preparing GAPAS, causing the not yet optimal implementation of GAPAS. Therefore, performance planning and performance measurement are important parts of implementing GAPAS (Mardiarto & Halim, 2018).

Mardiarto and Halim (2018) further explains that to answer the various problems regarding ineffective budgets because they do not have a significant contribution to the final goal to be

achieved, it is necessary to improve the planning elements, which are the main foundation of governance. Good planning at least meets the results-oriented criteria and is in harmony with the goals to be achieved, as has been done by the Yogyakarta Local Government (Mardiarto & Halim, 2018).

Based on the results of the performance accountability evaluation of all provincial and local governments in Indonesia in the period 2018–2023, there was only one local government that received the best predicate, namely the Yogyakarta Local Government, which had performance accountability scores in the AA category (Humas Yogyakarta, 2023). In other words, it is indicated that other local governments are still having difficulties obtaining the AA designation. Yogyakarta Local Government succeeded in maintaining the highest predicate with the 6th AA score from 2018 - 2023, which remains the only local government with the highest predicate in Indonesia (Humas Yogyakarta, 2023).

Furthermore, Yogyakarta Local Government has succeeded in improving its performance by producing increased efficiency through results-oriented target formulation, refocusing programs and activities that are in accordance with development targets, and carrying out cascading performance that describes the targets realized by program activities as an effort to achieve targets (Bappeda Yogyakarta, 2019). In 2013–2017, Yogyakarta Local Government made an efficiency of 1.6 trillion rupiah from simplifying and refocusing programs/activities, which initially amounted to 3,150 activities to 854 activities (Ministry of State Apparatus Empowerment and Bureaucratic Reform, 2019a).

Next, the Ministry of State Apparatus Empowerment and Bureaucratic Reform stated that Yogyakarta Local Government has been used as a role model in implementing performance accountability and bureaucratic reform systems at the national level so that it can be a reference for other local governments to study the best practices that Yogyakarta Local Government has conducted in strengthening the enactment of local government performance accountability system (Ministry of State Apparatus Empowerment and Bureaucratic Reform, 2019b).

The existence of these issues and findings has attracted the attention of researchers who are studying the implementation of GAPAS in the Yogyakarta Local Government. Researchers are interested in studying the implementation of GAPAS in Yogyakarta Local Government, considering that it is the only local government with the best GAPAS title in Indonesia.

Based on the explanation, there is an urgency to provide solutions to local governments that have difficulty achieving the best predicate for strengthening performance accountability. Therefore, this study offers a practical solution to increase the accountability of local government performance and achieve the best results in implementing GAPAS. This can be achieved through the strategic implementation of best practices inherent in the performance accountability system, which has been proven to be effectively implemented by the Yogyakarta Local Government. The design of this performance accountability system is described in the form of a template configuration that is ready to be adopted and can be used as a role model by other local governments.

Moreover, this study is more comprehensive than the study conducted by Mardianto and Halim (2018), which only focused on two components of GAPAS, namely planning and performance measurement. Apart from that, research carried out by Sabaryanto (2017) only focused on one GAPAS component, namely performance planning. Meanwhile, this study was performed comprehensively on all GAPAS components in the Yogyakarta Local Government. Another novelty in this study is that there is a design in the form of a template that functions as a practical solution for other local governments that still have obstacles to face, such as the challenges of implementing a performance accountability system. This template can be a reference for increasing the predicate performance accountability value until it reaches the maximum value, which is symbolized by the AA value. This study becomes more complex as it is augmented with a simulation demonstrating the utilization of a template based on the results of the implementation design of best practices in the performance accountability system of the Yogyakarta Local Government. In this study, the Central Java Local Government was employed as the simulation object. As such, the aim of this research is to explain the implementation of best practices for the performance accountability system of the Yogyakarta Local Government through a valid and reliable design that is ready to be adopted and used as a role model.

This study provides an academic contribution as a reference related to the performance accountability system of government agencies. This study also provides a practical contribution to other local governments regarding the application of the performance accountability system's best practices at the Yogyakarta Local Government through the design of the performance accountability system's best practices that can be adopted and used as a role model in strengthening the performance accountability system.

Literature Review and Hypotheses Development

Accountability

Many researchers define accountability according to specific situations and conditions. In the context of public sector organizations, Inanga (1991) asserts that accountability involves demands for the government to provide justifications regarding the resources and utilization of public resources. In this context, accountability is linked to monitoring and controlling the government's behavior, preventing the concentration of power, and enhancing the capacity for learning and the effectiveness of public administration (Iyoha & Oyerinde, 2010). Additionally, Roberts and Scapens (1985) state that accountability can be interpreted as "giving and demanding reasons for action." According to Bovens (2005), public accountability is fundamentally associated with transparency, where the accountability process is conducted publicly by providing information accessible to citizens, at the very least.

Accountability is also defined as the obligation for the trust holder (agent) to present, report, and submit it to the party who possesses the rights and authority – in this case, the trustee (principal) – to hold accountable for all activities that have become the agent's responsibility (Mardiasmo, 2005). Mahmudi (2010) has an opinion regarding public accountability as the

obligation of the trust holder to manage resources, report, and disclose all activities and activities that are related to the use of public resources to the trustee.

Aucoin and Heintzman (2000) mention three crucial objectives of accountability. The first is to control the misuse and abuse of public authority; the second is intended to assure the use of public resources and compliance with the law and values of public service; and the last aims to encourage and promote learning to achieve sustainable improvements in governance and public management. Furthermore, regarded as a crucial aspect of democracy, accountability is often seen as a means to achieve efficiency and effectiveness (Brandsma & Schillemans, 2013).

Government Agency Performance Accountability System (GAPAS)

Based on Presidential Regulation Number 29 of 2014, it is stated that:

"The Government Agency Performance Accountability System (GAPAS) is a systematic series of various activities, tools, and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing, and reporting of performance to government agencies, in the context of government agencies' accountability and performance improvement."

The government agency's performance accountability system has several components, namely performance planning, performance measurement, performance reporting, internal evaluation, and performance achievements (Republic of Indonesia, 2014).

GAPAS Assessment Components

Table 1 GAPAS Assessment Components

Component	Percentage	Sub-Components
Performance Planning	30%	Strategic Plan (10%) includes Renstra Fulfillment (2%), Renstra Quality (5%), and Renstra Implementation (3%). Annual Performance Planning (20%) includes CTR Fulfillment (4%), CTR Quality (10%), and CTR Implementation (6%).
Performance Measurement	25%	Fulfillment of measurements (5%) Measurement quality (12.5%) Implementation of measurements (7.5%)
Performance Reporting	15%	Fulfillment of measurements (3%) Reporting quality (7.5%) Utilization of reporting (4.5%)
Performance Evaluation	10%	Fulfillment of evaluation (2%) Evaluation quality (5%) Utilization of evaluation results (3%)
Performance Achievements	20%	Reported performance (<i>output</i>) (4%) Reported performance (<i>outcome</i>) (10%) Current year performance (<i>benchmark</i>) (6%)
Total	100%	

Source: (Republic of Indonesia, 2015)

A quality Government Agency Performance Accountability System (GAPAS) has components of performance planning, performance measurement, performance reporting, performance evaluation, and performance achievements that can properly be implemented. Table 1 lists the GAPAS assessment components in accordance with the regulation of the Ministry of State Apparatus Empowerment and Bureaucratic Reform Number 12 of 2015.

Research Method

Qualitative methodology was used to identify the implementation of the performance accountability system best practice in Yogyakarta Local Government. One of the methods that can be used in qualitative research is to use a case study approach (Cresswell, 2014). Case Study methodology has the advantage of providing in-depth analysis (Gerring, 2006). Through this approach, the researchers could collect information obtained from several documents and combine it with the results of interviews so that they could provide a broader view regarding the need to develop a design for implementing best practices in performance accountability systems for Yogyakarta Local Government.

Research Sample

The object of this research was Yogyakarta Local Government. A local government was employed as the object of the simulation to fill out the template of Central Java Local Government. Next, the respondent selection was conducted using the gatekeeper technique (Hennink, 2012). Table 2 presents the data of participants who contributed to this research.

Table 2 List of Participants from Yogyakarta Local Government and Central Java Government

Code	Position	OPD (Regional Apparatus Organizations)	Date	Duration
R1	Young Expert Auditor	Inspectorate	December 28, 2020	38:19'
R2	Head of Planning	Development Planning Agency at Sub-National Level	January 21, 2021	59:06'
R3	Head of Control	Development Planning Agency at Sub-National Level	January 21, 2021	68:17'
R4	Chairman of the Sub-Field of Development Performance/Preparation of Development Implementation Evaluation Report	Development Planning Agency at Sub-National Level	January 21, 2021	68:17'
R5	Chairman of the Bureaucratic Reform Section	Organizational Bureau	January 25, 2021	53:34'
R6	Evaluation and Reporting Sub-Section	Central Java Inspectorate	December 10, 2021	48:16'

Data Collection

The data collection techniques in this study were divided into two parts. The first technique was an in-depth interview to obtain primary research data. An in-depth interview technique was conducted by the researchers with parties who had been appointed as respondents to obtain information from existing data and facts. The process was performed in a semi-structured way and was transcribed through a research data analysis technique, according to Cresswell (Cresswell, 2014). The second technique was using documentation to obtain secondary data.

Data Analysis

Data analysis is an effort to interpret the data obtained at the time of research so that it is easy to understand (Cresswell, 2014). The data analysis process began with understanding the data obtained in the study, including interviews and documentation. The results were then reviewed, and the important points taken were presented in writing. The process of drafting the best practice implementation of Yogyakarta Local Government's performance accountability system needs to include the methods and activities that are the key to success, and data interpretation was conducted so that conclusions and recommendations could be drawn from the research performed. The analysis results are presented simply but can reflect the actual conditions. The process of analyzing interview and documentation results can be done using data analysis techniques (Cresswell, 2014).

Validity Test

Validity tests were conducted to obtain accuracy from the point of view of researchers, participants, and readers. The qualitative validity test strategy is carried out in several steps, namely triangulation and member checking. Source and technique triangulation was used in this study (Cresswell, 2014). Source triangulation was performed by testing existing data by giving the same questions to respondents to increase the validity of the information obtained.

In comparison, technical triangulation was done by collecting different data from the same source; in other words, the researchers analyzed the results of interviews with several participants juxtaposed with secondary data sources to test the validity of the same source. Member checking was the process of checking the data obtained by the researchers and sending it to the data provider (respondent). This step was used as the accuracy test tool for the interim research results, namely by verifying the interim research results to participants (Cresswell, 2014).

Result and Discussion

Based on interview data and document review analysis, the factors that played an important role in the successful implementation of the Yogyakarta Local Government performance accountability system are: (1) performance planning, (2) performance measurement, (3)

performance reporting, (4) performance evaluation, and (5) performance achievements. The results of coding table from in-depth interview and document analysis, such as K1, T1, R1, K1a, K1b, T1a, and T1b, can be seen in Appendix 4, 5, and 6.

Performance Planning

There are seven practices for implementing the Yogyakarta Local Government performance accountability system in the performance planning component: (1) the availability of performance tree, (2) availability of applications, (3) assistance and supervision, (4) document consistency, (5) Yogyakarta Local Government's Institutions, (6) performance data support, and (7) new regulatory requirement.

The Availability of Performance Tree

One of the success factors in implementing the performance accountability system by Yogyakarta Local Government is having a clear and measurable cascading performance tree so that all activities can be ensured to support a higher target, namely the vision of Yogyakarta Local Government. The following are excerpts from interviews related to the performance tree.

"Thus..., in terms of what Yogyakarta has, everything is measured. Mr. Governor has stated what to achieve, starting from poverty, tourism, education, and others. These are then placed into a performance tree, up to the lowest level, activities to be performed by the Local Apparatus Organization, so, regarding Yogyakarta, with this cascading setting, all activities carried out will definitely support the achievement of the Governor's goal." (K1, T1, R1)

"... that is what makes us, ee..., assessed by the Ministry of State Apparatus Empowerment and Bureaucratic Reform (KemenPAN) as having the highest accountability score, in the past, during the cascading buzz, with the Ministry of Maritime Affairs during Mrs. Susi's era, yes, we have been performing cascading since two or three years earlier, we can say that regarding GAPAS, actually Yogyakarta has become KemenPAN's kitchen." (K1, T1, R2)

Based on the interview results, it is also stated that an unclear and unmeasurable performance (cascading) tree can lead to budget wastage. The following are excerpts from in-depth interviews with participants.

"Therefore..., one of the findings during the evaluation, the evaluation by the ministry, the KemenPANRB, er.. there are some areas considered as unaccountable, or which commit extravagance." (K1, T1, R1)

Availability of Applications

One of the successful factors in supporting the implementation of the performance accountability system in the Yogyakarta Local Government is the availability of applications. Yogyakarta Local Government has two major applications, namely the *Jogjaplan* application, which supports planning, and the *Sengguh* application, which supports control. Other applications that support performance accountability system implementation are SIPKD and Dataku applications, which are part of the GAPAS system of Yogyakarta Local Government.

Some statements from participants related to the availability of the applications can be seen as follows.

“...(regarding) the systems that we developed in Yogyakarta, we have JogjaPlan, Sengguh, and SIPKD, and then DataKU, which should be integral parts of the big GAPAS system.” **(K2, T1, R4)**

The availability of these application systems is very helpful for Yogyakarta Local Government in terms of document consistency, which is one of the requirements in the GAPAS assessment. The availability of these applications can also help provide information quickly to minimize delays in the information to be conveyed. The following are excerpts from interviews that support this statement.

“With these systems, we can maintain document consistency. This is because one of the requirements for the GAPAS assessment is document consistency.” **(K2, T1, R2)**

Assistance and Supervision

There is assistance and supervision from the Ministry of State Apparatus Empowerment and Bureaucratic Reform and academics. Yogyakarta Local Government has made a Memorandum of Understanding (MoU) with Gadjah Mada University, namely, to provide experts in accordance with the sector required by the Local Government. Assistance by experts from Gadjah Mada University is very instrumental in assisting the planning process up to its implementation. The following are excerpts from interviews that support this statement.

“...in Yogyakarta Local Government, we have an MOU with Gadjah Mada University. Thus, Gadjah Mada University provides experts according to the sector we need.” **(K3, T1, R2)**

Next, the inspectorate acts as Yogyakarta Local Government's GAPAS evaluator, whose general function is in terms of assistance and supervision. The inspectorate itself is an essential part of determining the success of the GAPAS practice in Yogyakarta Local Government. This is because the inspectorate is involved in the process of implementing GAPAS in Yogyakarta Local Government, as well as conducting risk assessments on planning documents and conducting reviews of performance achievements. The following are excerpts from interviews that support this statement.

“...in terms of planning, at that time, Development Planning Agency at Sub-National Level was the leading sector, but it would also involve the inspectorate when the organizational bureau would also involve the inspectorate because the inspectorate's general function is in terms of assistance and supervision.” **(K3, T1, R1)**

Document Consistency

Consistency between documents is very influential in achieving the vision, mission, goals, targets, and policies that have been determined in the planning document because it is an indicator of assessing the local government's performance. One of Yogyakarta Local Government's success factors in achieving an AA category for the GAPAS assessment is

consistency between documents. The following are excerpts from interviews that support this statement.

“...the things that enable Yogyakarta Local Government to get AA, one of which, I think, is also the consistency between planning documents.” (K4, T1, R5)

Yogyakarta Local Government's Institutions

The formation of Yogyakarta Local Government's institutions was carried out based on a Performance-based Organization (PBO), meaning that the process of institutional formation did not start from the preparation of the organization first but began with the preparation of the Local Medium Term Development Plan (RPJMD), which was derived through a cascading manner, namely from local goals down to programs and activities level. The following are excerpts from interviews that support this statement.

“...We try to compile this RPJMD as the basis for local government institutions. Thus, in the past, Mr. Jokowi, the President, always said that he was following the program, right? We have been doing that since the beginning, which means that the RPJMD that we compiled really became the basis for the formulation to determine institutions in Yogyakarta Local Government.” (K5, T1, R2)

The interview results are also supported by the statement in the Government Agencies Performance Accountability Report (LAKIP) document in Yogyakarta Local Government. The following is an excerpt from the results of the document review.

“The institutional arrangement carried out by Yogyakarta Local Government is based on the vision and mission to be achieved in the 2017-2022 Yogyakarta RPJMD planning document.” (K1a, T1a)

Performance Data Support

Performance data support has an essential role in determining the performance targets to be set. Performance data support also determines the setting of performance indicators used in the implementation of GAPAS. Based on the results of in-depth interviews, it is stated that the Central Statistics Agency (BPS) has an important role in terms of performance data support or the availability of performance data used in setting the indicators. The following are excerpts from interviews that support this statement.

“...There are certain data that cannot be provided by the local government, meaning that the data is provided by other agencies outside the local government, for example from BPS, so we have to be sure that BPS calculates it annually, the data is available annually.” (K6, T1, R2)

New Regulatory Requirement

There is a new regulation, namely the Minister of Home Affairs Regulation Number 90 of 2019. The regulation has an impact, one of which is on the local development planning document that has been prepared by each local government so that all local governments

must follow these rules by regulating all names of programs, activities, and sub-activities in accordance with the classification, codification, and nomenclature.

The new regulatory requirement will certainly have an impact on the development planning of Yogyakarta Local Government. The following are excerpts from interviews that support this statement.

"...Actually, sir, there was virtually none in Yogyakarta Local Government until 2019, sir; in fact, this problem would appear in the 2020 evaluation and subsequent years." (K7, T1, R3)

Performance Measurement

There are four practices for implementing the Yogyakarta Local Government performance accountability system in the performance measurement component: (1) performance indicator quality, (2) quality control, (3) the report card system, and (4) reciprocity desk.

Performance Indicator Quality

Based on interview results, it is explained that what Yogyakarta Local Government has done in performance indicators preparation so far has fulfilled the SMART criteria. In addition, each performance indicator also has a meta indicator that explains the computation of each of these indicators so that the performance indicators in Yogyakarta Local Government are measurable with the meta indicators. Performance indicators in Yogyakarta Local Government have also been made tiered, meaning that there is a leveling of performance indicators, namely which would be the output, outcome, and impact indicator, according to each level of the organizational unit, so that the performance indicators in Yogyakarta Local Government are clear and aligned. The following are excerpts from interviews that support this statement.

"...We have to make the performance indicators tiered, meaning that we have to make sure there is leveling in the performance indicators, which ones would be output indicators, which ones would be income or outcome indicators, which ones would be impact indicators, so we really have to map them out." (K8, T2, R2)

Quality Control

The balanced scorecard (BSC) is a scheme used by Yogyakarta Local Government as a quality local development control scheme, which can assist Yogyakarta Local Government in monitoring all OPDs carried out on a quarterly basis to ensure that the activities performed can go according to plan. Based on interview results, it is stated that with such control, when there was performance still in the poor classification, let us say, in the first quarter, it could be identified from the start, and intervention could immediately be carried out to make improvements so that in the last quarter, all performance targets could be achieved. The following are excerpts from interviews that support this statement.

"With the control, we can see unattainable objectives early on. Let us say that in the first quarter, there are already signs, though not visible, of where it was not achieved. Oh, it turns

out here, and so does the intervention. Evaluate why it is not achieved and get it fixed.” (K9, T2, R1)

The in-depth interview results are also supported by a document review, namely the Yogyakarta Local Government LAKIP document. The following is an excerpt from the document review that supports the results of the in-depth interviews.

“Yogyakarta Local Government has also tried to implement a performance-based organization so that the correlation between the performance to be achieved in the RPJMD and the one determined by the local apparatus organization would be very clear.” (K2b, T1b)

The Report Card System

The report card system is a routine quarterly activity. It is used to see the performance of each OPD in carrying out its duties. The report card system can spur OPDs to improve their performance. The following are excerpts from interviews that support this statement.

“...There is an appreciation for having a report card system. Therefore, the governor gives the OPDs a report card every three months. Thus, with this, we would see in the first quarter, whose report card achieves the highest, whose is the lowest.” (K10, T2, R1)

Reciprocity Desk

Yogyakarta Local Government has assessed and validated data on the achievements that have been measured through the reciprocity desk. The reciprocity desk provided by the Yogyakarta Local Government is used to ensure data on the achievement of performance indicators at the levels of activity, program, and target OPDs. The process takes place every three months. The following are excerpts from interviews that support this statement.

“Er..., we institutionalize what we call internal control, in which one of the main tasks is to ensure data on the achievement of performance indicators either at the activity level, at the program level, or the OPD target level regularly, we carry it out routinely at Development Planning Agency at Sub-National Level through the control sector, at the end the quarter we hold a reciprocity desk.” (K11, T2, R4)

Performance Reporting

There are two practices for implementing the Yogyakarta Local Government's performance accountability system in the performance reporting component: (1) assistance and supervision, and (2) technical competence of apparatus.

Assistance and Supervision

Based on the interview results, there is assistance in the process of preparing the regional work units' (SKPD) performance accountability report; this is carried out by the Development Planning Agency at the Sub-National Level as the GAPAS coordinator for Yogyakarta Local

Government and by the Inspectorate office as the GAPAS evaluator in Yogyakarta Local Government. The following are excerpts from interviews that support this statement.

"...At the end of the year, we also assist in the preparation of this report." (K12, T3, R1)

Technical Competence of Apparatus

In order to improve the quality of GAPAS in terms of performance reporting, the apparatus must have adequate technical competence in the process of preparing LAKIP. Therefore, there is a need for guidance or training to improve the competence of the apparatus. Based on the interview results, there is technical guidance or training on the preparation of performance agreements and technical guidance for the preparation of performance reports, which are part of efforts to improve the competence of the apparatus that oversees the performance accountability of government agencies. The following are excerpts from the interview that support this statement.

"Earlier, we carried out technical guidance on the preparation of performance agreements, and then there was also technical guidance for the preparation of performance reports, which is also part of an effort to further improve the competence of ASN who oversees accountability." (K13, T3, R5)

Internal Evaluation

There are two practices for implementing the Yogyakarta Local Government performance accountability system in the internal evaluation component: (1) assistance and evaluation and (2) document alignment.

Assistance and Evaluation

Based on the interview results, there is assistance and evaluation in the internal evaluation process of local apparatus organizations' (OPDs) performance accountability, carried out by the inspectorate office, as the GAPAS evaluator in Yogyakarta Local Government, and by the Ministry of State Apparatus Empowerment and Bureaucratic Reform. The following are excerpts from interviews that support this statement.

"The inspectorate office performs it in terms of assistance and then in terms of supervision and evaluation of the OPD's GAPAS. Thus, there are two levels of GAPAS: accountability at the local government level and accountability at the OPD level. Now, when the accountability level is at the local government, the one who evaluates is the Ministry of PAN (the Ministry of State Apparatus Empowerment). However, when it comes to OPD's accountability or its service in Yogyakarta Local Government, it is the inspectorate who evaluates." (K14, T4, R1)

Document Alignment

Based on interview results, it is stated that the inspectorate office conducts a review or evaluation to ensure that the plans that have been developed are appropriate or aligned. The following are excerpts from interviews that support this statement.

"The function of review and evaluation is indeed in the inspectorate office's hand. When we conduct a review or evaluation, we make sure whether the planning is appropriate. We perform a review but do not let what was planned run in disarray or disharmony. We have to make sure." (K15, T4, R1)

Performance Achievements

There are three practices for implementing the Yogyakarta Local Government's performance accountability system in the performance achievement components: (1) monitoring and evaluation, (2) performance incentives, and (3) leadership commitment.

Monitoring and Evaluation

The role of the inspectorate office in determining the success of the GAPAS practice is to monitor and evaluate performance achievements in Yogyakarta Local Government. The following are excerpts from interviews that support this statement.

"...the inspectorate is an inseparable part, er.. the one that determines the success of er.. GAPAS practices, because at first, the inspectorate will conduct a review of performance achievements and supervise financial governance and others." (K16, T5, R4)

Performance Incentives

Based on interview results, it is stated that performance incentives are given to OPDs who perform well. The provision of performance incentives is supported by the availability of a report card system that shows the performance of each OPD so that it can spur OPDs to improve their performance. The following are excerpts from interviews that support this statement.

"...the control itself, in the case of Yogyakarta Local Government, one of which is in the form of reward and punishment, that will later have to do with additional income, among other things." (K17, T5, R3)

Leadership Commitment

Based on interview results, it is explained that leadership commitment is very influential on the report card implementation in order to see each OPD's performance achievements. The following are excerpts from interviews that support this statement.

"...leadership commitment so far has supported this activity; it can continue to run and innovate, it is because there is the commitment from the leadership." (K18, T5, R4)

Design of Government Agencies Performance Accountability System (GAPAS)

This research formulates a government agency's performance accountability system design based on the results of the research that has been conducted. The flow of the design of a government agency's performance accountability system is explained in Figure 1.

Figure 1 presents GAPAS best practice design flow in Yogyakarta Local Government. The points in each of the steps above come from research interview results, which are Yogyakarta Local Government's success measures in implementing GAPAS. The template in the flow (Figure 1) is used as a GAPAS implementation assessment form. Then, with regard to strengthening local government's performance accountability, other local governments that still have problems need to learn from local governments that have good GAPAS implementation.

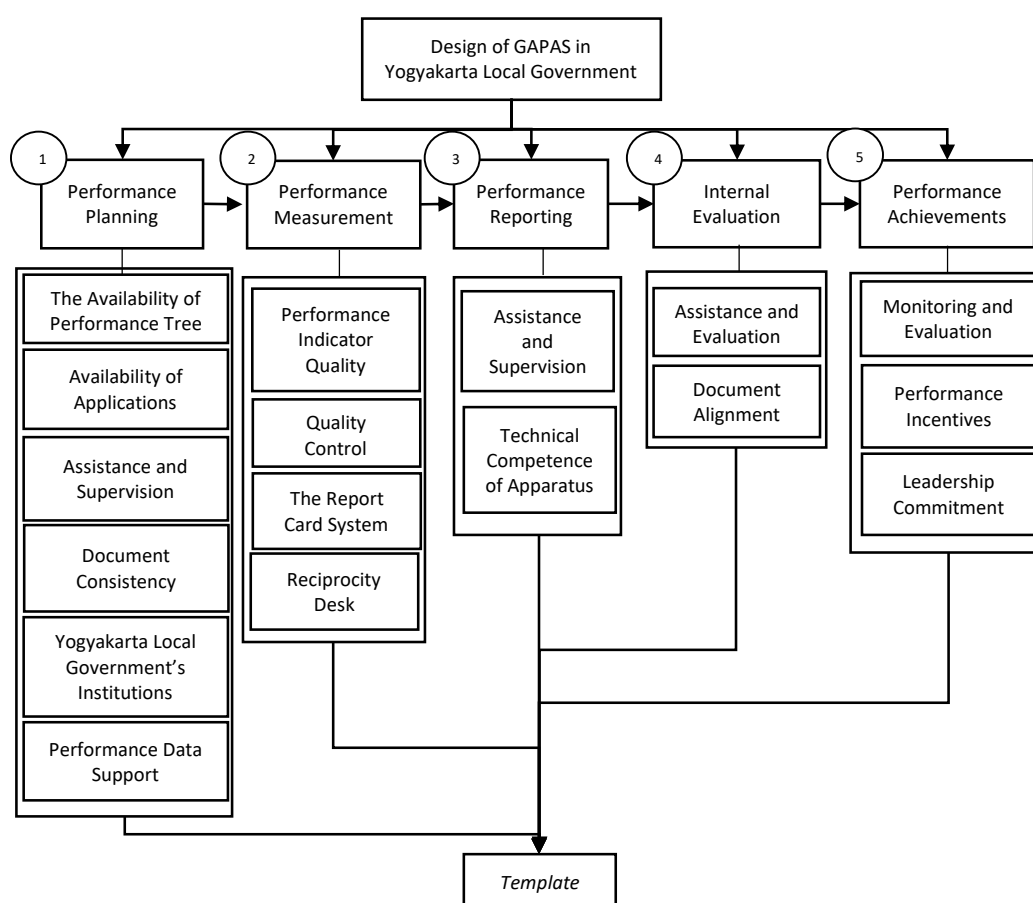


Figure 1 Flowchart of Yogyakarta Local Government's GAPAS Best Practice

Filling out the template provided will be useful in identifying or measuring the gap between Yogyakarta Local Government's GAPAS implementation and that of other local governments. Then, by identifying or measuring the gaps, it is expected that other local governments will be able to optimally strengthen performance accountability to address the identified gaps. The template table for assessing GAPAS implementation can be seen in Appendix 1.

Criteria for Measuring GAPAS Implementation Success

Based on the results of research on the Yogyakarta Local Government Performance Accountability System (GAPAS) implementation best practices, 17 criteria for measuring the

success that Yogyakarta Local Government has carried out in implementing GAPAS, which can be seen in Appendix 2.

Standard Operating Guidelines (SOG)

After knowing the flow of GAPAS best practices implementation design, Yogyakarta Local Government, and the template for assessing the implementation of GAPAS, it is necessary to prepare Standard Operating Guidelines (SOG) or procedures for filling out the templates. The procedure for filling out the template is to read the analysis results first in the section regarding the quality criteria for measuring the success of Yogyakarta Local Government's GAPAS implementation, starting from performance planning up to performance achievement to determine the success of Yogyakarta Local Government's GAPAS implementation.

Next, start filling out the provided template by responding to the questions. Put a checkmark (✓) if the question regarding Yogyakarta Local Government's success measurement mentioned is available in the said local government and explain in the notes column the GAPAS implementation that has been carried out by said local government. Put a cross (X) if the statement regarding Yogyakarta Local Government's success measurement mentioned is not available in the said local government and provide an explanation in the notes column regarding GAPAS implementation carried out by said local government to find out the difference. Give a round mark (O) if the question regarding Yogyakarta Local Government's success measurement mentioned is available in the said local government but still has various hindrances, and an explanation is given in the notes column to find out the hindrances currently happening to the said local government.

If all the fields have been filled in, collect the information section that is not yet available (marked X) or that is available but still has problems (marked O). Later, the parts marked "X" and "O" need evaluation. The success measure that exists in Yogyakarta Local Government can be used as recommendation material for GAPAS strengthening. It is hoped that the local government concerned can optimally implement GAPAS.

Simulation to Fill Out GAPAS Application Assessment Template in a Local Government

The local government used as the object of simulation to fill out the template was the Central Java Local Government. The results of filling out the simulation can be seen in Appendix 3. Based on the simulation results at the Central Java Local Government, of the 17 success measure questions, there were 15 success measures available or given a check mark (✓), and two items were not available or were given a cross (X). This means that the Central Java Local Government has implemented a good performance accountability system. This is proven by the evaluation results score, the predicate A. The difference between Yogyakarta Local Government and Central Java Local Government lies in the concept of institutional formation and the provision of incentives.

The concept of institutional formation conducted by Central Java Local Government is still based on the Ministry of Home Affairs regulations. In contrast, Yogyakarta Local Government

has innovated by using a PBO concept in its institutional formation. This is indicated as an essential measure of success in boosting the score of Yogyakarta Local Government's GAPAS. Next, regarding the provision of incentives, Yogyakarta Local Government implements it based on OPD's performance, not the person's performance. In other words, the concept requires every individual to give the best performance for the benefit of the group or OPD so that every OPD strives to perform its best in GAPAS implementation. It is different from Central Java Local Government in terms of TPP, which refers to personal performance, measured based on SKP points, office check-in hours, and office check-out hours.

Discussion

The Ministry of State Apparatus Empowerment annually carries out a GAPAS classification, which is assessed based on the implementation of each component of the performance accountability system by each local government. Based on the results of the GAPAS evaluation, provincial local governments in Indonesia have experienced stagnant grades, and it is difficult to get an AA predicate grade (Ministry of State Apparatus Empowerment and Bureaucratic Reform, 2020). The Yogyakarta Local Government is the only local government that has succeeded in maintaining the best title with a GAPAS AA predicate.

This study indicates that the initial process of implementation of a performance accountability system, such as performance planning and measurement, that is carried out optimally is very important to achieving success in implementing a performance accountability system. Just like a clear, measurable, and aligned performance tree scheme, it is indicated as one of the success factors in implementing a performance accountability system. A clear, measurable, and aligned performance tree scheme that starts from the highest level, namely the vision, down to the activity programs, can overcome budget waste. In line with Mardianto and Halim's (2018) research, in the performance accountability system, the cascading scheme is an important point in the performance planning element to formulate and oversee the implementation of activities to achieve the aspired vision.

The availability of a performance tree also has an impact on the quality of performance indicators. The tiered performance indicators and the meta indicators can make the performance indicators clearer and more measurable. Furthermore, to be accountable and to provide validity in terms of performance indicators, it is necessary to have a reporting process regarding the achievements and non-achievements of each person in charge of each performance indicator, namely by holding a reciprocity desk system. The analysis results are consistent with Mardianto and Halim's (2018) that clear and measurable indicators are very useful in overseeing the achievement of the steps taken by the Yogyakarta Local Government to achieve the final goal. This also denotes an accountable performance in which every activity carried out can be measured and its achievement monitored.

Furthermore, Cavalluzzo and Ittner (2004) stated that the inability of information systems to provide data is one of the obstacles to the development and implementation of GAPAS. In response to this, one measure of the success of the Yogyakarta Local Government is that it has been supported by applications, such as JogjaPlan and Sengguh, which are great applications that really help the Yogyakarta Local Government increase effectiveness and

accountability in implementing the performance accountability system as well as document consistency. The applications' availability can also help provide information quickly to minimize information delays. Additionally, there is a monitoring system for all OPDs to ensure that the activities carried out go according to plan, namely by using the Balanced Score Card (BSC) scheme, which is integrated into the Sengguh application system.

This study also revealed that the Yogyakarta Local Government's success in implementing GAPAS is influenced by 17 points of practice, which are indicated to be the main factors in its success. To strengthen the performance accountability system in local governments, a design for implementing best practices in performance accountability systems is needed in the form of a template that can be used as a role model for other local governments in strengthening GAPAS. The GAPAS draft is a practical solution for other local governments that are still experiencing difficulties in implementing GAPAS.

The researchers have simulated filling in the template and performed a comparative analysis of GAPAS between the Yogyakarta Local Government and the Central Java Local Government. The results of filling out the template showed that the Central Java Local government has implemented 88% of the success measures; the remaining 12% of the other success measures have not been implemented. The Central Java Local Government has made various efforts to increase the AKIP score level from A to AA. The results of the GAPAS comparative analysis revealed that the 17 items measuring success are important indicators that can strengthen the performance accountability system. The achievements that the Yogyakarta Local Government has made in improving the quality of GAPAS are very likely to become a role model for other local governments that still have problems implementing GAPAS.

This study also succeeded in identifying one measure of the local government's success in implementing a performance accountability system, namely the assistance that is the result of cooperation with Gadjah Mada University. Assistance by experts from Gadjah Mada University as external consultants plays an essential role in supporting the planning process up to its implementation. This also affects employees' quality improvement and their ability to become more professional. This measure of local government success can be a solution to problems for other local governments caused by the quality of employees who lack training. The quality of human resources plays an important role in the implementation of GAPAS (Ruscitasari, 2019; Syachbrani & Akbar, 2013). On the other hand, lack of training is one of the obstacles to the development and implementation of GAPAS (Cavalluzzo & Ittner, 2004).

Another finding in this study is that there is a need for a new regulation, namely the Ministry of Home Affairs Regulation Number 90 of 2019. The regulation controls all regions regarding the name of the program, the name of the activity, and sub-activity, which should be the same. One of the impacts of the regulation is on planning documents, such as the performance tree, in which changes must be made to the classification, codification, and nomenclature of programs and activities to follow the existing regulation. Therefore, several programs and activities can no longer be used because they are not in accordance with the regulations.

Conclusion

The planning and performance measurement section in GAPAS is an important part of the implementation of GAPAS in the Yogyakarta Local Government. However, it does not rule out the possibility that other parts of GAPAS, such as performance reporting, internal evaluation, and performance achievements, also play an important role in the success of GAPAS implementation. The existence of a performance tree in GAPAS planning really helps the Yogyakarta Local Government minimize less effective and efficient budgets. The availability of an application system also really helps the Yogyakarta Local Government achieve successful implementation of GAPAS. Furthermore, in the performance measurement section, there are quality performance indicators that meet the SMART criteria and have been tiered.

This study provides a practical impression for the Yogyakarta Local Government, Central Java Local Government, and other local governments in Indonesia to strengthen the performance accountability system to reach the maximum level with the AA predicate. Furthermore, in relation to the new regulations, namely Minister of Home Affairs Regulation Number 90 of 2019, it is recommended that the Yogyakarta Local Government adjust these regulations, namely by making adjustments to the classification, codification, and nomenclature of documents created in 2019. RPJMD 2017–2022 has new regulations so that the Yogyakarta Local Government can maintain the performance accountability values that have been achieved previously. The Central Java Local Government and other local governments are also advised to evaluate their GAPAs to become local governments with a better performance accountability system.

This study also provides theoretical implications through the design of an applicable template as a recommendation tool or role model for other local governments, which is compiled from 17 items measuring the success of best practice performance accountability systems for Yogyakarta Local Governments. This research has implications for the development of public accounting literature, especially on performance accountability systems in government agencies. Based on these implications, future researchers are advised to conduct similar research with different research objects to identify performance accountability practices that other local governments have carried out in implementing GAPAS.

This study's limitation is that the researcher was unable to conduct interviews with representatives from the Ministry of State Apparatus Empowerment and Bureaucratic Reform, who were the GAPAS evaluators, due to communication problems that prevented the interview process from being carried out. This impacted the limited perspective of the Ministry of Administrative and Bureaucratic Reform, which is the evaluator so that the understanding of best practices in Yogyakarta Local Government is incomplete or lacks depth regarding the views, criteria, and evaluation process for the implementation of GAPAS in Yogyakarta Local Government.

Appendix

Appendix 1 GAPAS Implementation Assessment Template

Theme	Success Measure	Questions	Yes (√) No (X) Problematic (O)
Performance Planning	Availability of performance tree	Is the availability of a performance tree aligned, clear and measurable to support the objectives of the activities up to the government's vision?	
	Availability of applications	Is there an application system that supports integrated planning?	
	Assistance and supervision	Is there assistance provided by academics?	
	Document consistency	Is there consistency between documents?	
	Yogyakarta Local Government institutions	Is the formation of local government institutions carried out based on performance-based organizations (PBOs)?	
Performance Measurement	Performance data support	Is performance data available to support the GAPAS process?	
	Performance indicator quality	Have the performance indicators been made clear, measurable, and aligned?	
	Quality control	Does the performance measurement process use the Balance Score Card (BSC) scheme?	
	Report card system	Is there a reporting system to see the performance of each OPD?	
	Reciprocity desk	Is there a reciprocal desk for assessing and validating data on the achievements that have been measured?	
Performance Reporting	Assistance and supervision	Is there assistance and supervision in the process of preparing performance reports?	
Internal Evaluation	Apparatus' technical competence	Has there been regular employee training to support the improvement of apparatus technical competency?	
	Assistance and evaluation	Does the inspectorate play an important role in assisting and evaluating GAPAS Local Apparatus Organizations?	
Performance Achievement	Document alignment	Has the inspectorate conducted a document alignment review?	
	Monitoring and evaluation	Has the inspectorate conducted monitoring and evaluation of local government performance achievements?	
	Performance incentive	Are there performance incentives given to Local Apparatus Organizations that are performing well?	
	Leadership commitment	Does the leadership always support GAPAS activities in the local government?	

Appendix 2 GAPAS Implementation Success Measures in Yogyakarta Local Government

Theme	Success Measure	Remarks
Performance Planning	Availability of performance tree	The success factor for Yogyakarta Local Government's GAPAS implementation is having a clear and measurable performance tree so that it becomes accountable and can certainly support higher objectives.
	Availability of applications	There are 2 (two) major applications to support GAPAS implementation in Yogyakarta Local Government, namely Jogjaplan, which is an application that supports planning, and Sengguh, an application that supports control. The availability of these applications is very helpful in terms of document consistency, which means that there is harmony between one document and another in supporting GAPAS implementation. The availability of the applications can also help provide information quickly to minimize delay in conveying the information. The Sengguh application can also monitor each OPD's performance.
	Assistance and supervision	The main assistance for GAPAS implementation in Yogyakarta Local Government, aside from the Ministry of State Apparatus Empowerment and Bureaucratic Reform, is also assistance carried out by academics and the Yogyakarta Inspectorate office. Yogyakarta Local Government has signed an MoU with Gadjah Mada University to provide experts in accordance with the required sector. The assistance carried out by academics plays an important role in the planning process up to its implementation so that its implementation is viewed not only based on field practice but also on an academic basis. Next, the Inspectorate office is also involved in the process of implementing GAPAS in Yogyakarta Local Government, as well as in conducting risk assessments on planning documents and in conducting reviews of performance achievements.
	Document consistency	Consistency between documents strongly influences the achievement of vision, mission, goals, targets, and policies that have been determined in the planning document because it is an indicator of local governments' performance assessment. Yogyakarta Local Government has ensured document consistency, among other things, with the help of the main integrated application.
	Yogyakarta Local Government institutions	The formation of institutions in Yogyakarta Local Government is conducted based on a performance-based Organization (PBO), meaning that the formation of institutions does not start with the organization's preparation. However, it begins with the preparation of the RPJMD, which is derived through a cascading setting, namely from local goals down to programs and activities level. The PBO concept has advantages, namely being efficient and effective because the organization becomes leaner with a clear core business, line and staff elements become more proportional, efficient in using resources but effective in implementing Yogyakarta Local Government's development mission, there is no duplication of tasks between work units, and no work unit is overloaded.
	Performance data support	Performance data support or the availability of performance data has an important role in determining the performance targets to be set. The availability of this performance data also determines the setting of performance indicators used by Yogyakarta Local Government in GAPAS implementation. The Central Statistics Agency (BPS) has an important role in supporting performance data or the availability of performance data used in setting indicators.

Appendix 2 GAPAS Implementation Success Measures in Yogyakarta Local Government (Cont')

Theme	Success Measure	Remarks
Performance Measurement	Performance indicator quality	Performance indicators are said to be good if they meet SMART criteria, namely Specific, Measurable, Achievable, Relevant, and Time-Bound. In preparing performance indicators, Yogyakarta Local Government has met the SMART criteria so far. Each performance indicator also has a meta indicator that explains the calculation of each of these indicators so that the performance indicators in Yogyakarta Local Government are measurable with the meta indicators. Performance indicators in Yogyakarta Local Government have also been made tiered, meaning that there is a leveling of performance indicators, namely which are the output, outcome and impact indicators according to each level of the organizational unit; therefore, the performance indicators in Yogyakarta Local Government are clear and aligned.
	Quality control	The Balanced Score Card (BSC) scheme is a scheme that Yogyakarta Local Government has used as a quality local development control scheme, which can assist Yogyakarta Local Government in monitoring all OPDs regularly, on a quarterly basis, to ensure that the activities carried out can run according to the plan and the results can continuously be measured. This control scheme is integrated into an application-based control system, namely the SENGguh application.
	Report card system	The report card system carried out by Yogyakarta Local Government is a routine quarterly activity that is used to see each OPD's performance in carrying out their duties. The availability of a report card system can spur OPDs to improve their performance because all OPDs will know the results of the highest and lowest report cards.
	Reciprocity desk	Yogyakarta Local Government has assessed and validated data on the achievements that have been measured through the reciprocity desk. The reciprocity desk applied by the Yogyakarta local government is used to ensure data on the achievement of performance indicators at the activity, program, and OPD level, which is carried out every three months.
Performance Reporting	Assistance and supervision	There is assistance in the process of preparing OPD performance accountability reports, and this is carried out by the Development Planning Agency at the Sub-National Level as GAPAS coordinator of Yogyakarta Local Government, and also from the Inspectorate office as GAPAS evaluator in Yogyakarta Local Government. The assistance and supervision serve to support the process of preparing performance reports so that the reports produced are of higher quality.
	Apparatus' technical competence	In order to improve GAPAS quality in terms of performance reporting, the apparatus must have adequate technical competence in the LAKIP preparation process. Yogyakarta Local Government provides technical guidance or training in preparing performance agreements and technical guidance in preparing performance reports, which are part of the efforts to improve the competence of the apparatus that oversees government agencies' performance accountability.
Internal Evaluation	Assistance and evaluation	There is assistance and evaluation on OPD's performance accountability internal evaluation process, which the inspectorate office carries out. The Inspectorate office conducts an assessment and evaluation of OPD's accountability. If there are still obstacles during its implementation, the Inspectorate office can evaluate the problem so that the final results of each GAPAS process can be compiled with quality.
	Document alignment	The inspectorate office, as the evaluator, conducts a review or evaluation to ensure that plans that have been formulated are appropriate or aligned so that the documents are in harmony with one another. Document alignment is very important in achieving quality GAPAS.

Appendix 2 GAPAS Implementation Success Measures in Yogyakarta Local Government (Cont.)

Theme	Success Measure	Remarks
Performance Achievement	Monitoring and evaluation	The inspectorate office plays an important role in determining the success of GAPAS practices in terms of monitoring and evaluating performance achievements in Yogyakarta local government. The inspectorate office must review the performance achievements before the final submissions are sent to the ministry so that the results can be more optimal.
	Performance incentive	Yogyakarta Local Government provides performance incentives to OPDs that perform well. The provision of performance incentives is supported by the availability of a report card system that shows the performance of each OPD so that it can spur OPDs to improve their performance.
	Leadership commitment	Leadership commitment is very influential in the implementation of the report card system to ascertain each OPD's performance achievements. Yogyakarta Local Government has maintained a report card system, which is also the fruit of the leadership's commitment. With commitment from the leadership, activities can be supported to continue to run and innovate.

Appendix 3 Simulation to Fill Out GAPAS Application Assessment Template in Central Java Local Government

Theme	Success Measure	Questions	Yes (√) No (X) Problematic (O)	Notes
Performance Planning	Availability of performance tree	Is the availability of a performance tree aligned, clear and measurable to support the objectives of the activities up to the government's vision?	√	The availability of a performance tree was made in 2018 at the beginning of the 2018–2023 RPJMD, which has mapped all OPDs to be able to answer strategic issues in each OPD, which form the basis for cascading and has been aligned with the RPJMD, which is the mid-term plan of the Province of Central Java.
	Availability of applications	Is there an application system that supports integrated planning?	√	The government resources management system (GRMS) is an integrated application system built for the Central Java Local Government. There are several applications, such as e-planning, e-budgeting, e-controlling, e-Monev, and others.
	Assistance and supervision	Is there assistance provided by academics?	√	Academics from Gadjah Mada University and Diponegoro University assist.
	Document consistency	Is there consistency between documents?	√	This is evidenced by the inspectorate conducting periodic GAPAS evaluations to see the alignment between the five-year planning documents and the documents that run every year.
	Yogyakarta Local Government institutions	Is the formation of local government institutions carried out based on performance-based organizations (PBOs)?	X	The Local Government of Central Java still uses regulations according to Ministry of Home Affairs regulations.
	Performance data support	Is performance data available to support the GAPAS process?	√	From the continuous GRMS application system, starting with planning and finance, there is financial and performance e-controlling, as well as the availability of data at BPS.

Appendix 3 Simulation to Fill Out GAPAS Application Assessment Template in Central Java Local Government (Cont')

Theme	Success Measure	Questions	Yes (√) No (X) Problematic (O)	Notes
Performance Measurement	Performance indicator quality	Have the performance indicators been made clear, measurable, and aligned?	√	It is aligned and measurable, and each indicator has a formulation, including the source of the data in the main performance indicator, Governor Regulation. It has fulfilled the SMART criteria.
	Quality control	Does the performance measurement process use the Balance Score Card (BSC) scheme?	√	The BSC scheme is implemented in a performance tree.
	Report card system	Is there a reporting system to see the performance of each OPD?	√	It is in performance e-controlling that the Governor monitors.
	Reciprocity desk	Is there a reciprocal desk for assessing and validating data on the achievements that have been measured?	√	Development Planning Agency at the Sub-National Level has evaluated the program's achievements to see if the achievements have been achieved or not and to evaluate the problems that have occurred.
Performance Reporting	Assistance and supervision	Is there assistance and supervision in the process of preparing performance reports?	√	Assistance and supervision are provided in the process of compiling performance reports carried out by the organization's bureau from January to February.
	Apparatus' technical competence	Has there been regular employee training to support the improvement of apparatus technical competency?	√	There are at least 3–4 training activities with the theme of GAPAS that have been regulated in the BPSDMD curriculum. There are also internally conducting Own Office Training (PKS) and Bimtek.
Internal Evaluation	Assistance and evaluation	Does the inspectorate play an important role in assisting and evaluating GAPAS Local Apparatus Organizations?	√	The inspectorate is a resource in terms of assistance and evaluation to see the weaknesses and shortcomings of OPD in implementing GAPAS. The inspectorate annually evaluates GAPAS in all OPDs.
Performance Achievement	Document alignment	Has the inspectorate conducted a document alignment review?	√	The inspectorate has reviewed the alignment of documents such as the RPJMD, strategic plan, work plan, and DPA budget planning.
	Monitoring and evaluation	Has the inspectorate conducted monitoring and evaluation of local government performance achievements?	√	The inspectorate has monitored the recommendations from the GAPAS evaluation report. The inspectorate also cooperates with the Development Planning Agency at the Sub-National Level in terms of evaluation.
	Performance incentive	Are there performance incentives given to Local Apparatus Organizations that are performing well?	X	The performance incentive mechanism or TPP is given based on personal performance, not OPD.

Appendix 3 Simulation to Fill Out GAPAS Application Assessment Template in Central Java Local Government (Cont.)

Theme	Success Measure	Questions	Yes (√) No (X) Problematic (O)	Notes
	Leadership commitment	Does the leadership always support GAPAS activities in the local government?	√	Leaders always support GAPAS activities in the Central Java Local Government.

Appendix 4 The results of coding table from in-depth interview

Theme Codes	Themes	Categorys	Category Codes	R
T1	Performance planning	The availability of performance tree (Cascading)	K1	R1
				R2
				R4
				R5
		Availability of applications	K2	R1
				R2
				R4
				R5
		Assistance and supervision	K3	R1
				R2
				R4
		Document consistency	K4	R2
				R4
				R5
		Yogyakarta Local Government's Institutions	K5	R2
				R4
T2	Performance measurement	Performance data support	K6	R2
				R4
		New regulatory requirement	K7	R3
		Performance indicator quality	K8	R2
				R4
				R5
T3	Performance reporting	Quality control	K9	R1
		The report card system	K10	R1
				R4
		Reciprocity desk	K11	R4
T4	Internal evaluation	Assistance and supervision	K12	R1
				R5
T5	Performance achievement	Technical competence of apparatus	K13	R5
		Assistance and evaluation	K14	R1
		Document alignment	K15	R1
		Monitoring and evaluation	K16	R1
				R4
		Performance incentives	K17	R3
				R5
		Leadership commitment	K18	R4

Appendix 5 The results of document analysis coding table from Report on the evaluation of GAPAS

Theme Codes	Themes	Categorys	Category Codes	No
T1a	Performance planning	Yogyakarta Local Government's Institutions	K1a	1
T2a	Performance measurement	Quality control	K2a	2

Appendix 6 The results of document analysis coding table from GAPAS

Theme Codes	Themes	Categorys	Category Codes	No
T1b	Performance planning	the availability of performance tree (Cascading)	K1b	1
T1b		Yogyakarta Local Government's Institutions	K2b	2

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Conflicts of Interest

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