

# The Implementation Of Government Accountability Performance System: A Case Study In Tidore Island City

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**Abstract:** The purpose of this study was to find out: (1) How the Implementation of the Government Performance Accountability System (SAKIP) in Tidore City; and (2) What factors are obstacles in implementing the Government Performance Accountability System. The research method used is qualitative research. This research was conducted in the City of Tidore Islands. The type of data used is primary data and secondary data obtained through interviews, document studies and observations. The results of the study show that as a system, SAKIP consists of components which constitute a single entity namely performance planning, performance measurement, performance reporting, and performance evaluation. The implementation of SAKIP in Tidore Islands City can be considered not optimal. The conclusion of this study is that in general the Tidore Islands City Government has not maximally implemented the SAKIP as part of the development of performance-oriented government management. In addition, to improve the performance of the Tidore Islands City Government there needs to be a change in the mindset that is oriented towards performance and commitment to implement performance management, improve communication, improve HR competencies and evaluate overlapping bureaucratic structures.

**Index Terms:** Government management, implementation policy, bureaucratic structures.

## 1 INTRODUCTION

In recent years, the Indonesian people have experienced major and quite fundamental changes. The change was marked by the increasing desire for accountability and transparency in the performance of public sector management. The phrase good or clean governance can be interpreted as an embodiment of the government's honesty indicators. Over the past few years, government honesty has been more defined as the stability of the government. Whereas in the reform era, honesty was defined as a clean government. As a result the manipulation mechanism practiced in the past is desired to be replaced by a transparency mechanism. The basic idea of accountability is the ability of the recipient of the mandate or organization to provide answers to those who provide the mandate [1]. The notion of public accountability as an obligation of trustees, in this case the government, to provide accountability, present, report, and disclose all activities and activities that are the responsibility of the trustee, namely the community [2, 3]. In general, SAKIP is grouped into four important components, that is; planning, measurement, reporting and performance evaluation. SAKIP starts from strategic planning which includes the preparation of vision, mission, goals and objectives. The strategic planning is then elaborated in a performance agreement made every year. This performance agreement reveals the performance targets to be achieved in the year concerned. The next stage is performance measurement, to assess the achievement of the goals and objectives that have been set.

Performance measurement is the result of a systematic assessment and is based on a group of activity performance indicators in the form of indicators of input, output, results, benefits, and impacts [1]. At the end of the period, the performance data is reported in the form of Government Performance Report (LAKIP). The information contained in the LAKIP is used as an evaluation material for continuous improvement of agency performance. Some phenomena that arise along with the implementation of SAKIP include the erroneous paradigm of government apparatuses that the successes and failures of programs and activities are based solely on budget absorption, preparation of performance reports as a form of agency accountability which is considered a formality and low quality of substance, accuracy of information, and government performance measurements reported in LAKIP. In addition, the problem that is currently affecting government organizations is the thought of government officials that the measure of success and failure in carrying out their main tasks and functions rests solely on the agency's ability to absorb the allocated budget, namely the success of the institution is only emphasized on the input aspect without seeing the level of output or the impact that is likely to be far from standard. Whereas to be able to know the successes and failures of an organization, all organizational activities must be measured and indicators of measurement not only based on inputs but also based on the outputs or benefits of a program/activity. Besides, the preparation of performance reports by regional governments in Indonesia was mostly due to the existence of mandatory regulations, not because of awareness of the importance of these reports for the existence of the relevant government institutions [4]. Improving government and management systems is an important agenda in the bureaucratic reforms currently being carried out by the government, in line, public administration is an important part in developing a government management system that is expected to focus on increasing accountability as well as results-oriented (outcome) performance improvement. One paradigm of public administration is the paradigm of public policy, this paradigm focuses its attention and analysis on the overall process of government policy. The policy process intended is started from policy formulation, implementation, supervision, and performance appraisal which

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must be carried out by the public administration system. Therefore, accountability is the keyword of SAKIP which can be interpreted as an embodiment of the obligation of a person or government agency to account for the management of resources and the implementation of policies entrusted to him in order to achieve the objectives set through media accountability and in the form of periodic accountability reports. . The purpose of SAKIP is to encourage the creation of performance accountability of government agencies as one of the prerequisites for the creation of a good and reliable government. While the target is to make government agencies accountable so that they can operate efficiently, effectively and responsibly to the aspirations of the community and the environment and the realization of government agency transparency and community participation in the implementation of national development and the maintenance of public trust in the government. Tidore Islands City is one of the cities in North Maluku Province that has implemented SAKIP in accordance with applicable regulations. The success of implementing SAKIP can be seen from the results of evaluation and assessment of the performance reports of government agencies. The evaluation and assessment was carried out based on the ministerial regulation on the utilization of the State apparatus and bureaucratic reform No. 12/2015 concerning Guidelines for Evaluation of the Implementation of the Performance Accountability System of Government Agencies. Based on the explanation above, study on the issue of SAKIP implementation in Tidore Islands City very important. This study will evaluate the flow of SAKIP implementation in Tidore Islands City Government with the hope that the results of this study can become basic information and reference for SAKIP implementation policy in Tidore Islands City.

## 2 LITERATURE REVIEW

### 2.1. Policy Implementation

Implementation is an action of a plan that has been prepared carefully and in detail. Implementation is usually done after planning is considered perfect [5]. Implementation is geared towards activities, actions, actions or the mechanism of a system, implementation is not just an activity, but a planned activity and to achieve the objectives of the activity [6, 7]. Implementation is an expansion of activities that adjust the interaction process between goals and actions to achieve them and requires an implementing network, effective bureaucracy [8]. From the above understanding shows that the word implementation leads to the mechanism of a system. Based on the opinions of experts, it can be concluded that implementation is a planned activity, not just an activity and carried out seriously based on reference to certain norms to achieve the objectives of the activity. Therefore, implementation does not stand alone but is influenced by the next object, namely the curriculum. Implementation of the curriculum is the process of implementing ideas, programs or new activities in the hope that other people can receive and make changes to a learning and obtain the expected results. The success of implementation will be determined by many variables or factors, and each of these variables is related to each other. to enrich our understanding of the various variables involved in implementation.

### 2.2. Government Performance Accountability System

The system is a certain way and is usually done repeatedly to carry out a series of activities. A number of system characteristics are more or less forming a certain rhythm, coordinated, and repeating a series of certain stages [9]. The development of a series of systems within the organization aims to uphold good organizational principles in order to achieve goals [10]. The Performance Accountability System of Government Agencies is essentially an instrument used by government agencies in fulfilling their obligations to account for the success and failure of the organization's mission implementation, consisting of various components which are one entity, namely strategic planning, performance planning, performance measurement, and performance reporting [1]. In Indonesia Presidential Regulation No. 29/2014 states that the Government Institution Performance Accountability System (SAKIP), is a systematic series of various activities, tools, and procedures designed for the purpose of setting and measuring, data collection, classification, reporting and performance reporting on government agencies, in accountability and improving the performance of government agencies. The purpose of SAKIP is to encourage the creation of performance accountability of government agencies as one of the prerequisites for the creation of a good and reliable government. Furthermore, the SAKIP component includes; performance planning, performance measurement, performance reporting, and performance evaluation.

## 3 RESEARCH METHODOLOGY

In this study, the type of research used is qualitative research. According to Moleong (2007: 6), qualitative research is research that intends to understand the phenomenon of what is experienced by research subjects, such as behavior, perceptions, motivations, actions, etc., holistically, and by means of descriptions in the form of words- words and languages, in a special natural context and by utilizing various scientific methods. Qualitative research aims to obtain a full picture of a matter according to the human perspective studied. Qualitative research relates to ideas, perceptions, opinions or beliefs of the person being studied and all of them cannot be measured by numbers. This research is an evaluation that aims to compare the suitability between the implementation of SAKIP and the standards set according to the applicable laws and regulations. Primary and secondary data are obtained by means of; interviews, observations, and document studies. Furthermore, data analysis is the process of searching and systematically compiling data obtained from interviews, field notes, and other materials, so that they can be easily understood, and their findings can be informed to others [12]. While, data analysis technique used the models of Miles and Huberman [13], that is through the process of data reduction, data presentation, and drawing conclusions.

## 4 RESULTS AND DISCUSSIONS

### 4.1. Tidore Island City

Tidore Islands City is an autonomous region resulting from the division of Central Halmahera Regency in North Maluku Province in 2003 based on Law No. 1/2003 concerning Establishment of North Halmahera District, South Halmahera Regency, Sula Islands Regency, East Halmahera Regency and Tidore Islands City in Maluku Province North (Republic of Indonesia State paper 2003, Additional Republic of Indonesia

paper 4264) Geographically, the position of the Islands of the Archipelago of Tidore is at the boundary of astronomers from 00-20000 North Latitude to 00-500 South Latitude and at 1270-10'-1270-45' East Longitude with an area of 13,357.6 KM2 consisting of a land area of 9,564.4 KM2 and ocean area 4,293.2 KM2 with the following limits; the north is bordered by West Halmahera Regency; East side borders with East Halmahera Regency and Central Halmahera; the south is bordered by South Halmahera Regency; and the west is bordered by the City of Ternate (as seen in Figure 1).

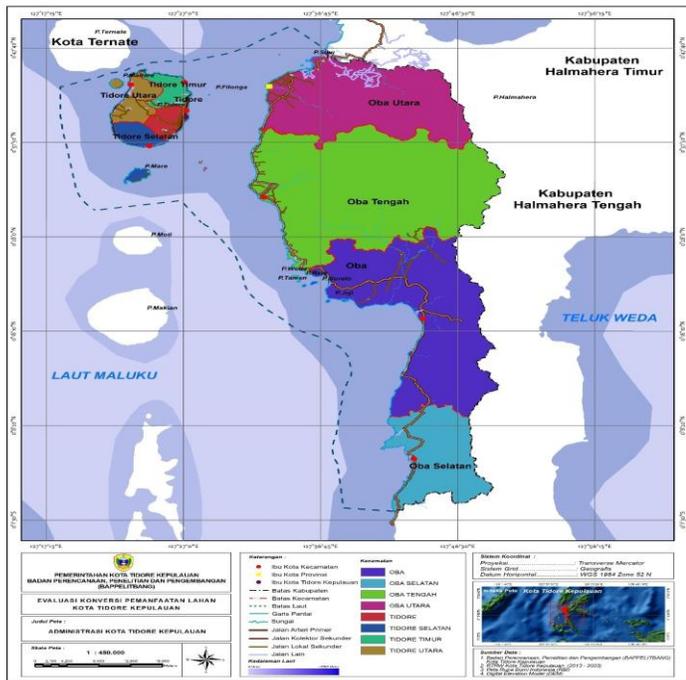


Figure 1. Map of Tidore Islands City

Tidore Islands city has the characteristics of an archipelago because in its territory there are 11 islands; Tidore Island, Maitara Island, Mare Island, Failonga Island, Woda Island, Raja Island, Joji Island, Guratu Island, Tawang Island, Tamong Island and Sibu Island.

#### 4.2. The implementation of SAKIP in Tidore Islands City

The birth of SAKIP as part of efforts to realize good governance and based on Presidential Instruction Number 7 of 1999 concerning Accountability of Government Agencies which was later updated with Presidential Regulation No. 29/2014 concerning the Performance Accountability System of Government Agencies, in which it states that every government agency as an element of government administration to take responsibility for the implementation of their main duties. The implementation of the performance accountability system of government agencies in the local government of these city is generally the main task and function of all regional apparatus coordinated by the planning, research and development as the agency responsible for regional planning and performance measurement, the regional secretariat organization section responsible for reporting performance, and the inspectorate responsible for performance review and evaluation. As a system, SAKIP consists of components which constitute a unity namely performance planning, performance measurement,

performance reporting, and performance evaluation with the following explanation; a) First, we can see the implementation of performance planning in the preparation of the local development planning RPJMD document, local work planning (RKPD), annual performance plan (RKT), and performance agreement (PK); b) Second, we can see the implementation of performance measurement in the performance indicators specified in the performance agreement, then compare the realization of performance with the targets (targets) of performance included in the performance agreement document and the construction of a performance achievement data collection system[ c) Third, we can see the implementation of performance reporting in the preparation and delivery of LAKIP as a form of performance accountability; d) Fourth, we can see the implementation of performance evaluation on various forms of ongoing monitoring carried out by local governments through the inspectorate and the Ministry of Administrative Reform and Bureaucratic Reform on the performance of local governments through the implementation of performance reviews and evaluations.

#### Performance Planning Component

Performance Planning is the process of preparing a performance plan as an elaboration of the targets and programs set out in the strategic plan carried out by government agencies through various annual activities. In the performance plan an annual performance achievement plan is established for all performance indicators. The preparation of the performance plan is carried out in line with the budgeting preparation and policy agenda, and is a commitment for the agency to achieve it in a certain year according to the vision, mission, goals and objectives. To be able to produce a good performance plan, depth and scope of information are needed. The position of performance planning is more about short-term planning to the medium term. Therefore, performance planning can be seen as an instrument that bridges the gap between annual plans and medium-term plans. In this regard, there are two important sub-components that must be considered in the performance planning component in SAKIP, the two components are the Strategic Plan and Annual Performance Plan. Ministerial Regulation No. 12/2015 concerning Guidelines for Evaluating the Implementation of Government Agency Performance Accountability Systems, explains that the planning component has a weight of 30%, which consists of sub-components of the 10% strategic plan, covering the fulfillment of a 2% strategic plan, 5% strategic plan quality and 3% implementation, while the annual performance planning (RKT) sub-component has 20%, including Fulfillment of 4% RKT, 10% quality and 6% Implementation. Based on the results of an evaluation conducted by the Ministry of Administrative Reform and Bureaucratic Reform on the 2017 Tidore Islands City AKIP system in the report evaluation results No. B/548/AA.05/2018, the performance planning component of Tidore Islands City obtained a value of 16.93%, this shows that the fulfillment, quality and implementation of the strategic plans are still far from perfection as a planning document. In addition, the main performance indicators that should be the priority of regional governments are not focused, as a result the programs and activities carried out by the OPD are still focused on absorbing the budget which only produces outputs of activities and outcomes that benefit the community significantly. In this regard, in order to realize integrated development in

accordance with the vision of the regional government, the relevance of planning documents is a necessity. Based on the results of observations, the OPD planning document is not yet fully an elaboration of the goals and objectives of the Tidore Islands City regional government. The middle term local development planning (RPJMD) Tidore Islands City of 2016-2021 is a guideline in the preparation of the local set organization (OPD) Strategic Plan. The OPD Strategic Plan is a technical elaboration of the RPJMD which functions as an operational technical planning document in determining policy directions and indications of programs and activities in each of the 5 year fields and/or government functions, compiled by each OPD under the coordination of the SAKIP of Tidore Islands City. Therefore, there is a relationship between planning documents that are expected to create synchronization of development programs between sectors and regions both long term, medium and short term, so that the realization of integrated and sustainable development in Tidore Islands City. On the other hand, the preparation of an annual planning document called the RKPD has not fully elucidated the direction of regional government policies contained in the RPJMD, based on observations and documentation of the 2016 and 2017 RKPD documents. mandated in the RPJMD document. There are 372 programs established in the RKPD, only 28 programs that supported the achievement of bureaucratic reform and strengthening popular economy, as seen in Table 1.

**Table 1. Program on the RKPD that supports Bureaucratic Reform and Strengthening the Democratic Economy**

No	Programs
1	Local development planning program
2	Program for increasing the development of local government operations
3	Regional financial management development and development program
4	Program for increasing professionalism of examiners and supervision apparatus
5	Internal supervision system improvement program and KDH policy implementation control
6	Program for arrangement and improvement of system policies and supervision procedures
7	Health service standardization program
8	Poor population health service program
9	Elementary school operational assistance program
10	Secondary education program
11	Education service management program
12	First level school operational assistance program
13	Early childhood education program
14	Compulsory nine-year basic education learning program
15	Non formal education program
16	Quality improvement program for educators and education personnel
17	Nationality insight development program
18	Community political education program
19	Cultural development of library reading and coaching
20	Licensing development and service program
21	Economic development planning program
22	Development program for rural economic institutions
23	Community empowerment improvement program
24	Program for creating a conducive small and medium business climate
25	Program for developing business support systems for micro, small and medium enterprises
26	Cooperative institutional quality improvement program
27	Small and medium industry development program
28	Entrepreneurship development program and competitive advantages of SMEs

Moreover, one of the findings of this study is the evaluation index results of bureaucratic reform of Tidore Islands City until 2017 is still in C category or means less with a value of 33.88 as the Table 2.

**Table 2. Tidore Islands City Bureaucratic Reform Index 2017**

No	Components / Sub Components	PMPRB Results	
		Value s	%
<b>DISCLOSURE / PROCESS COMPONENTS</b>			
1	Change Management (5)	0,50	10,00
2	Regulating Laws and Regulations (5)	1,25	25,00
3	Organizational Strengthening Arrangement (6)	4,7	64,44
4	Management Arrangement (5)	0,50	9,90
5	HR Management System Arrangement (15)	9,67	64,48
6	Accountability Strengthening (6)	2,05	34,16
7	Strengthening Supervision (12)	0,50	4,17
8	Quality Improvement of Public Services (6)	0,50	8,30
<b>COMPONENTS OF RESULTS</b>			
1	Organizational Performance Capacity and Accountability (20)	7,5	38
2	Clean and Free KKN Government (10)	4,75	48
3	Quality of Public Service (10)	2,50	25
Total Levers / Processes (60)		19.13	21,04
Total Results (40)		14.75	37
RB Index (100)		33.88	

Based on Table 2 shows that the theme of the second year of development, namely bureaucratic reform is not achieved because it is not supported by programs and activities that lead to eight areas of changes in bureaucratic reform, automatically also impact on the achievement of the 6th mission of Tidore Islands City government i.e. bureaucratic reform. There are also researchers' findings, that is the difference between the data presented in the 2017 Tidore Islands City government performance agreement document with data in the RPJMD, the data are the number of key performance indicators and targets set in the RPJMD document with the the main performance indicators agreed on in the performance agreement document, the main performance indicators and the targets set out in the 2017 Tidore Islands City government performance agreement document as seen on Table 3.

### Component of Performance Measurement

The performance measurement of government agencies is a stage to see the performance achievements in one fiscal year. As part of the performance accountability system of government agencies (SAKIP) measurement is an important stage to compare between targets in setting performance with the results obtained through the implementation of programs and activities. The results of performance measurement as outlined in the performance accountability reports of government agencies are prepared to measure performance achievements on the implementation of programs and activities that provide information on the success or failure of the implementation of programs/activities. Measurements are

made by measuring the achievements of the strategic objectives that have been agreed on in the performance determination document with quantitative and qualitative indicators that describe the level of achievement of a set target. Based on the results of the evaluation of the performance accountability of the Tidore Islands City government agency in 2017, the performance measurement component has a value of 13.42% of the standard weight of 25%, indicating that the fulfillment, quality and implementation of performance measurements of the Tidore Islands City government is far from what it should be.

**Table 3.** Key Performance Indicators (IKU) and targets in the 2017 Performance Agreement Document

No	Key Performance Indicators	Units	2017 Target
1.	Percentage of road length in good condition	%	84.00
2.	Market Percentage that is built and increases its facilities and infrastructure	%	40.00
3.	Percentage of Sea Ports in Good Condition	%	85.00
4.	Ratio of Slum Areas	%	0,050
5.	Waste Management Percentage	%	30
6.	Capture Fisheries Production	Ton	16.732
7.	Agricultural and plantation production	Ton	27.000,00
8.	Formed BUMD / BUMDes	Unit	20
9.	Value of Investment Investment	Rp.	25.000.000.000
10.	Work Force Participation Rate	%	66,10
11.	New IKM entrepreneur growth	Unit	65
12.	Number of Tourist Visits	orang	20.000
13.	Human Development Index (HDI)	%	68,00
14.	Minimum B accreditation percentage for SD / MI	%	70
15.	Minimum B accreditation percentage for SMP / MTs	%	60
16.	Accredited percentage of Puskesmas	%	40
17.	The coverage of referral health services for poor patients	%	68,00
18.	Decreasing maternal and infant mortality rates	%	2,50
19.	Preserved objects, sites and cultural heritage areas	Lokasi	13
20.	Index of community participation in development	%	70
21.	Community Satisfaction Index (IKM)	Nilai	60
22.	Level of compliance in implementing public services	Nilai	51
23.	BPK Opinion to LKPD	Opini	WTP
24.	Bureaucratic Reform Index	Nilai	30
25.	Performance Accountability Value	Nilai	50
26.	Value of LPPD	Nilai	3,1000

The documentation results show that the Main Performance Indicators of the Tidore Islands City Government set out in table 9.2 chapter IX of the RPJMD are 252 Indicators, but that number is different from the number of IKU performance reports (26 indicators), the difference in the amount of data seen in Table 4.

**Table 4.** Differences in the amount of IKU in the RPJMD with the number of IKU in LAKIP based on regional government missions

No	Regional Government Mission	Number of IKU in RPJMD	Number of IKU in LAKIP
1	Strengthen and improve the quality of equitable infrastructure by taking into account environmental aspects	48	5
2	Marine and Fisheries Development as well as the region's potential superior agriculture	23	2
3	Strengthening investment and economic growth by considering geo-strategy, geopolitics and regional resource potential	53	5
4	Development of quality human resources based on regional superior potential	44	6
5	Strengthening social and cultural development and values of local wisdom as social capital to encourage accelerated development	38	2
6	Bureaucratic Reform	46	6
	Total	252	26

### Performance Reporting Component

The performance report is a form of accountability from the implementation of duties and functions entrusted to each government agency for budget used. The most important thing needed in the preparation of performance reports is measurement and evaluation as well as adequate disclosure of the performance measurement analysis results. The result shows that there are still many shortcomings found in the Tidore Islands City LAKIP when compared to the LAKIP drafting provisions as set out in Permenpan No. 53/2014. In this regard, the results of 2017 accountability evaluation performance of Tidore Kepulauan City government agencies, reporting component performance has a value of 9.12% of the standard weight of 15%, this shows that the fulfillment, quality and utilization of the performance reports of the Tidore Islands City government are still less than they should be. From the results of interviews, observation and documentation, the authors can illustrate that the implementation of the SAKIP component of performance reporting in the City of Tidore Islands is still not maximal, lack of data and information on performance achievements and analysis of government successes and failures in Tidore Islands LAKIP shows that LAKIP is still low.

### Component of Performance Evaluation

To find out the extent to which government agencies implement the SAKIP, as well as to encourage an increase in the performance of government agencies, an evaluation of SAKIP implementation is carried out. This evaluation is expected to encourage government agencies in the regions to consistently improve the implementation of SAKIP and realize the performance achievements (results) of their institutions as mandated in the RPJMD. Evaluation of the implementation of SAKIP is a systematic analysis activity, giving values, attributes, appreciation, and recognition of problems, as well as providing solutions to problems found for the purpose of increasing accountability and performance of government

work units. The internal performance evaluation carried out by the inspectorate on the performance accountability of government agencies on 10 OPDs in the Tidore Islands City government in the report document of the performance evaluation results of the OPD number 700.04 / 94/03/2017 is as follows:

- The Tidore Islands City Inspectorate scores 29.65 or D category (very less),
- The City Secretariat of the City of Tidore Islands has a score of 52.64 or CC category (enough),
- The Planning, Research and Development Board of the Tidore Islands City scores 25.13 or D category (very less),
- The Tidore Islands City Education Service scores 23.80 or D category (very less),
- The Tidore Islands City Health Service scores 33.51 or category C (less),
- The Office of Public Works and Tidore Islands City Spatial Planning get a score of 27.60 or D category (very less),
- The Department of Industry, Trade, Cooperatives and Small and Medium Enterprises of the City of Tidore Islands get a value of 30.43 or category C (less),
- The Library and Archives Office of the City of Tidore Islands receives a value of 30.09 or category C (less),
- The Regional Financial Management and Asset Management Agency of the City of Tidore Kepulauan has a value of 31.78 or category C (less),
- North Tidore Subdistrict Tidore Islands City scores 24.82 or category D (very less).

Implementation The planning, measurement, reporting and performance evaluation components aim at the implementation of SAKIP in Tidore Islands City, the relationship between one component and the other components is very influential on the performance of the government. From the results of interviews, observations and documentation, the authors can illustrate that the implementation of SAKIP in Tidore Islands City has not been maximized. Performance planning that is of inadequate quality has an impact on performance measures that are not relevant and will have an effect on performance achievements that are accounted for through LAKIP and obtain unsatisfactory results through performance evaluation.

#### **4.3. Factors that become obstacles to the implementation of SAKIP**

One of the influential factors for the creation of improved performance accountability in Tidore Kepulauan City is the establishment of good and smooth communication between regional authorities in implementing the performance accountability system of government agencies. Communication is the first condition for the success of policy implementation, where the implementers in this case the regional apparatus must know what should be done, so that the communication process between regional devices can run smoothly and smoothly. In Tidore Island city, communication between regional officials in the implementation of the performance system of government agency performance is not going well, this is also caused by some regional equipment that do not understand their duties and responsibilities in implementing SAKIP. In line, realizing the performance target, communication between regional devices is needed. In Tidore Islands city communication of regional devices in realizing the performance targets related to the main tasks and functions of

each regional apparatus has not optimally because there are still sectoral egos. The implementation of the performance accountability system of government agencies in Tidore Kepulauan City will not succeed without the support of human resources with sufficient quality and quantity. The quality of human resources is related to skills, dedication, professionalism, and competence in their fields, while the strength associated with the amount of human resources is enough to cover all target groups in the implementation of SAKIP in Tidore Islands City. In addition, the lack of awareness of the leadership of the regional apparatus on the importance of implementing the AKIP system can be seen from the lack of attention to the performance or results achieved or should be achieved. The lack of leadership support is often reflected in the form of policies or attitudes that encourage the realization of a work culture within the institutions they lead. The tendency of behavior or characteristics of the leadership of the regional apparatus plays an important role in realizing the implementation of the performance accountability system of government agencies. Important characters that must be owned by the leadership of the regional apparatus, such as high commitment. high commitment from the leadership of regional equipment will make the apparatus they lead always enthusiastic in carrying out their duties, authority, functions, and responsibilities in accordance with established regulations. In Tidore Islands City, there are some leaders of the regional apparatus who are not committed, in the case that the task distribution process is not in accordance with the apparatus' authority but based on the likes or dislikes, it will automatically create a gap between the apparatus in carrying out their duties and responsibilities. Bureaucratic structure has a significant influence on policy implementation. This aspect of bureaucratic structure encompasses two things, namely the mechanism and structure of the bureaucracy itself. The first aspect is the mechanism, in the implementation of the policy, the standard operation procedure (SOP) has been made. SOP is a guideline for each implementer in acting so that the implementation of the policy does not deviate from the policy goals and objectives. The second aspect is the structure of the bureaucracy, the bureaucratic structure that is too long and fragmented will tend to weaken supervision and cause complex and complex bureaucratic procedures which in turn will cause organizational activities to be inflexible. In line with the implementation of the performance accountability system of government agencies in Tidore Islands, specifically the mechanism aspect has been explained in the stages of implementing the sakip in presidential regulation number 29 of 2014, but its implementation has not been translated into standard operating procedures. In this study it was found that for the SAKIP component of planning and performance measurement which was the responsibility of the Planning Agency, research and development did not yet have an SOP. Whereas for the second aspect, namely the bureaucratic structure, in this study it was found that the government bureaucratic structure of the City of Tidore Islands was quite good, but there were still duplication of duties and functions in several OPDs which had an impact on the implementation of performance accountability systems of government agencies. , reporting to performance evaluation. One example encountered was the task and authority of statutory compulsory affairs that were initially attached to the regional planning agency should have been transferred to the Office of

Communication and Information Technology, Statistics and Statistics based on local regulation number 8 of 2016 concerning the formation and arrangement of regional equipment. However, in its implementation there are still programs and activities carried out by the Planning, Research and Development Agency which are the tasks and functions of the Office of Communication and Information, Coding and Statistics. This of course has an impact on the performance of the coding and statistical services of the Ministry of Communication and Information that has been promised that it cannot be achieved because it is not supported by the programs and activities carried out by the agency, of course this also has an impact on the performance of the Tidore Islands City government.

## 5 CONCLUSIONS

In general, the Government of Tidore Island City has not maximally implemented the SAKIP as part of the development of performance-oriented government management. The SAKIP components which include planning, measurement, reporting and performance evaluation still contain weaknesses which include; a) the lack of harmony between the planning documents of the regional government. The annual performance planning document at the OPD level are not yet fully elaborated on the goals and objectives of the local government contained in the RPJMD; b) local government planning documents have not been equipped with relevant and measurable performance indicators, and adequate targets; c) the report on the performance of local governments has not fully described the success and/or failure of the regional government as the applicable provisions; d) the internal evaluation system carried out is still limited to evaluating the implementation of activities and absorption of the budget, not yet touched on evaluating the success of the program implementation, so that it has not been able to provide feedback on performance improvements. Factors that become obstacles in the implementation of SAKIP in Tidore Islands City are the lack of communication of regional authorities in realizing the achievement of local government performance, inadequate quality of human resources in the implementation of SAKIP, distribution of leadership tasks that do not match the main tasks and functions, and overlap of Tupoksi on the bureaucratic structure.

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