

## **THE INFLUENCE OF PERFORMANCE PLANNING, PERFORMANCE MEASUREMENT, PERFORMANCE REPORTING, PERFORMANCE EVALUATION AND PERFORMANCE ACHIEVEMENTS ON PERFORMANCE ACCOUNTABILITY OF THE REGIONAL GOVERNMENT OF MANDAILING NATAL REGENCY**

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### **ABSTRACT**

This research approach is quantitative research. Quantitative research methods can be interpreted as methods used to research certain populations or samples. The population in this study were all OPD (Regional Apparatus Organization) employees in Mandailing Natal Regency, namely Technical OPD 33 and Subdistrict OPD 23 Subdistricts, totaling 56 employees so the sample was saturated. Partially, performance planning has a significant effect on performance accountability, performance measurement has a significant effect on performance accountability, performance reporting has a significant effect on performance accountability, performance evaluation has a significant effect on performance accountability, performance achievements have a significant effect on performance accountability of the Regional Government of Mandailing Natal Regency. Simultaneously, Performance Planning, Performance Measurement, Performance Reporting, Performance Evaluation and Performance Achievement have a significant effect on the Performance Accountability of the Regional Government of Mandailing Natal Regency.

**Keywords:** Performance Accountability, Performance Achievement, Performance Evaluation, Performance Measurement, Performance Planning, Performance Reporting.

### **INTRODUCTION**

In the era of globalization which is increasingly developing and advancing rapidly, society is experiencing many large and fundamental changes very quickly. This is also the case in the government sector which is characterized by the demand and desire to implement accountability and transparency in performance. As time goes by, many expressions that have become symbols or slogans have become trends in their time, for example the expressions good governance and good or clean governance which are interpreted as the embodiment of indicators of government honesty, another meaning is clean government. These expressions are of course not only to be written and read but are applied with mechanisms that are arranged in such a way as to suit the circumstances. In encouraging the creation of accountability in the performance of government agencies, the Regional Government of Mandailing Natal Regency is guided by the Government Agency

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Performance Accountability System (SAKIP) as one of the prerequisites for creating a good and trustworthy government. The Government Performance Accountability Report (LAKIP) is a form of real commitment in implementing the government agency performance accountability system (SAKIP) as mandated in PP No. 8 of 2006 concerning Financial Reports and Performance of government agencies which is regulated later in Presidential Regulation No. 29 of 2014 concerning the performance accountability system of government agencies and technically regulated in PERMENPAN-RB No. 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting and Procedures for Reviewing Government Agency Performance Reports. After the birth of the two new regulations, there was a change in nomenclature from the term LAKIP to LKJIP. The Government Performance Accountability Report (LAKIP) is a form of accountability of Public Officials to the public regarding the performance of government institutions during one budget year which has been measured, evaluated, analyzed and described in the form of a Government Performance Accountability Report (LAKIP). Performance Accountability of the Regional Government of Mandailing Natal Regency is a form of performance accountability that includes the realization and level of performance achievements. Measurements are carried out by comparing the targets set with their realization. The results of the evaluation of the performance accountability of the Mandailing Natal Regency Government show that the score is 52.52 with the predicate "CC". This shows that the implementation of performance accountability is "sufficient", namely the implementation of AKIP is quite good, but still needs a lot of improvement, even though it is not basic, especially in work units. Details of the evaluation results are as follows:

**Table of Government Performance Accountability Evaluation Results**

Komponen Yang Dinilai	Bobot	Nilai	
		2022	2023
a. Perencanaan Kinerja	18,00	18,14	18,00
b. Pengukuran Kinerja	15,45	15,58	15,45
c. Pelaporan Kinerja	8,70	8,86	8,70
d. Evaluasi Akuntabilitas Kinerja Internal	9,80	9,94	9,80
<b>Nilai Hasil Evaluasi</b>	<b>100</b>	<b>51,95</b>	<b>52,52</b>
<b>Tingkat Akuntabilitas Kinerja</b>		<b>CC</b>	<b>CC</b>

Further explanation of the results of the performance accountability evaluation of the Mandailing Natal Regency Government in 2023 is as follows:

1. Performance Planning

The Mandailing Natal Regency Government has prepared a performance planning document which includes the RPJMD which is further described in the Strategic Plan, Performance Agreement (PK) and other documents. There are still PDs who have not submitted the latest performance planning documents to the review report, so the quality is not yet known, including the PK documents for the Head of the Tourism Service in 2023, PK for the Head of the PUPR Service in 2023. There are still strategic targets that are not yet outcome oriented and are not in accordance with their level of position.

**2. Performance Measurement**

The Mandailing Natal Regency Government and PD have carried out regular measurements of performance realization. However, there are still things that need to be considered when measuring performance, including that the PD Main Performance Indicators document is not yet equipped with operational definitions and data sources to know how to collect and calculate performance indicators to ensure that the data obtained is relevant for describing performance achievements. Monitoring and evaluation does not include analysis of supporting and inhibiting factors. The implementation of performance measurement and data collection still does not utilize information technology.

**3. Performance Reporting**

The Mandailing Natal Regency Government and PD have prepared a performance report (Lakin) for 2022, however, in terms of performance reporting, there are several notes, namely that there is a mismatch between the performance submitted to Lakin and the performance determined in PK. Data on the performance achievements of Regional Government and PD Lakin have not yet been used as a basis for improving planning documents in the following period. The performance report on PD still does not provide a comparison of actual performance with previous years and does not provide an analysis of success or failure in achieving each performance indicator that has been determined.

**4. Evaluation of Internal Performance Accountability**

In terms of evaluating internal performance accountability, there are several notes, namely that there is no guideline for internal evaluation of performance accountability which refers to Permenpan No. 88 of 2021 as a guide in conducting evaluations. The evaluation report does not provide sufficient notes and recommendations that directly target the root of the problems experienced by Regional Apparatus in implementing SAKIP. There is no reward and punishment policy for the results of this internal SAKIP evaluation so it is not enough to encourage increased SAKIP implementation in PD.

**5. Performance Achievements**

Performance achievements regarding output and outcomes as well as other performance at the level of government agencies and lower work units. The implementation of the AKIP evaluation uses a combination of qualitative and quantitative methodologies by considering practicality and usefulness that is adjusted to the evaluation objectives and taking into account existing obstacles. Practical steps are taken to more quickly provide guidance for improving the implementation of SAKIP, so that it can produce recommendations to increase performance accountability. The determination of the PD action plan does not yet outline activities or actions that are aligned to achieving the main performance that has been determined in the PK and does not include targets for each period, for example in the action plans of the Trade Service and the Environment Service.

In 2014 the government issued Presidential Regulation no. 29 of 2014 concerning the Performance Accountability System for Government Agencies, which is a follow-up to Government Regulation no. 8 of 2006. According to Presidential Regulation no. 29 of 2014

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article 1, what is meant by SAKIP is a systematic series of various activities, tools and procedures designed for the purposes of determining and measuring, collecting data, classifying, summarizing and reporting performance in government agencies, in the context of accountability and improving the performance of government agencies. The implementation of SAKIP is carried out for the preparation of performance reports in accordance with statutory provisions. Implementation of SAKIP includes strategic plans, performance agreements, performance measurement, performance data management, performance reporting, performance reviews and evaluations. This research will formulate a performance accountability system for the Regional Government of Mandailing Natal Regency by looking at the influence of each indicator starting from performance planning, performance measurement, performance reporting, performance evaluation and performance achievements. Is there a strong relationship or not in encouraging performance accountability in agencies within the Mandailing Natal Regency Regional Government? This is based on the fact that there are still performance indicators in regional apparatus that are still process/activity oriented or are not appropriate for measuring the performance that has been determined, the description of performance/performance cascade is still not perfect so that it cannot fully ensure the link between performance achievements and the activities carried out, Likewise, monitoring and evaluation are still not carried out optimally.

SAKIP data from the Regional Government of Mandailing Natal Regency in the last two years shows a value of "CC" or still needs improvement. In 2022 the SAKIP data is 51.95 or the predicate "CC", likewise in 2023 it is 52.52 or still the predicate "CC". This is because planning, measurement, reporting and performance evaluation are still not implemented as they should. By measuring the influence of performance planning, performance measurement, performance reporting, performance evaluation and performance achievements on the performance accountability of regional apparatus, it is necessary to perfect performance indicators in planning documents that meet measurable, relevant and sufficient criteria for measuring the success of performance itself, improving elaboration of performance planning (cascade down) from the regional government level, head of OPD to the individual level, and then regular monitoring and evaluation of performance must be carried out. The Regional Government of Mandailing Natal Regency was chosen as the research target due to the problem of planning not being in sync with its LAKIP. Inconsistency in program work and planning is the main reason why the SAKIP score for the Regional Government of Mandailing Natal Regency is not good. Based on the performance conditions for the implementation of the Mandailing Natal Regional Government's APBD, which is based on Minister of Home Affairs Regulation Number 21 of 2011, the APBD aspect includes income and expenditure aspects as well as financing aspects. This is, among other things, because the guidelines for implementing special allocation funds often arrive late, thus affecting the realization of absorption and the efficiency of implementing activities. Apart from that, in the following year, 2023, the Mandailing Natal District Government's budget will obtain a budget surplus. The large budget surplus in 2023 indicates low budget absorption. The low absorption of regional budgets reflects suboptimal budget performance. Achieving the performance targets of the Mandailing Natal Regional Government is the result and efforts made in implementing programs and activities. Which in this case is based on Regional Regulation Number 02 of

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2022 concerning the determination of the Medium Term Regional Development Plan for Mandailing Natal Regency for 2021-2026, in which the document contains the Main Performance Indicators by determining 5 Main Performance Indicators. From the analysis that the researcher has explained in the background to the problem above, the researcher is interested in carrying out research with the title "The Influence of Performance Planning, Performance Measurement, Performance Reporting, Performance Evaluation and Performance Achievement on Performance Accountability of the Regional Government of Mandailing Natal Regency".

### **METHOD**

This research approach uses a quantitative approach because it uses numbers, starting from data collection, interpreting the data. Meanwhile, this type of research uses associative research. Associative research is research that aims to determine the relationship between two or more variables. Associative research has the highest level when compared to comparative descriptive research. With this associative research, a theory can be built that can function to explain, predict and control a phenomenon.

### **DISCUSSION**

#### **The Influence of Performance Planning on Performance Accountability**

The purpose of this test is to determine the influence of individual independent variables in explaining variations in the dependent variable. The resulting calculated t value for the Performance Planning variable is 3.077 with a sig of 0.002. Sig analysis results. 0.002 is smaller than 0.05, meaning that individually the performance planning variable has a significant effect on the accountability of the performance of the Regional Government of Mandailing Natal Regency. Therefore, the first hypothesis which states that there is an influence between performance planning variables (X1) on performance accountability (Y) is proven. So  $H_0$  is rejected and  $H_a$  is accepted, which means that there is an influence between the performance planning variable (X1) on the performance accountability (Y) of the Regional Government of Mandailing Natal Regency. This means that if performance planning can be carried out well it can play a role in increasing the accountability of the performance of the Mandailing Natal Regency Regional Government. However, on the contrary, if the performance planning is not carried out well, it will reduce the accountability of the performance of the Mandailing Natal Regency Regional Government.

#### **The Effect of Performance Measurement on Performance Accountability**

The purpose of this test is to determine the influence of individual independent variables in explaining variations in the dependent variable. The resulting calculated t value for the Performance Measurement variable is 5,650 with a sig of 0.000. Sig analysis results. 0.000 is smaller than 0.05, meaning that individually the performance measurement variables have a significant effect on the accountability of the performance of the Regional Government of Mandailing Natal Regency. Therefore, the second hypothesis which states that there is an influence between performance measurement variables (X2) on performance accountability (Y) is proven. So  $H_0$  is rejected and  $H_a$  is accepted, which means that there is an influence between the performance measurement variable (X2) on the performance

accountability (Y) of the Regional Government of Mandailing Natal Regency. This means that if performance measurement can be carried out well it can play a role in increasing accountability for the performance of the Mandailing Natal Regency Regional Government. However, on the contrary, if the performance measurement is not carried out well, it will reduce the accountability of the performance of the Regional Government of Mandailing Natal Regency.

**Effect of Performance Reporting on Performance Accountability**

The purpose of this test is to determine the influence of individual independent variables in explaining variations in the dependent variable. The resulting calculated t value for the Performance Reporting variable is 6.215 with a sig of 0.000. Sig analysis results. 0.000 is smaller than 0.05, meaning that individually the performance reporting variable has a significant effect on the accountability of the performance of the Regional Government of Mandailing Natal Regency. Therefore, the third hypothesis which states that there is an influence between the performance reporting variable (X3) on performance accountability (Y) is proven. So  $H_0$  is rejected and  $H_a$  is accepted, which means that there is an influence between the performance reporting variable (X3) on the performance accountability (Y) of the Regional Government of Mandailing Natal Regency. This means that if performance reporting can be carried out well it can play a role in increasing accountability for the performance of the Mandailing Natal Regency Regional Government. However, on the contrary, if performance reporting is not carried out well, it will reduce the accountability of the performance of the Mandailing Natal Regency Regional Government.

**Effect of Performance Evaluation on Performance Accountability**

The purpose of this test is to determine the influence of individual independent variables in explaining variations in the dependent variable. The resulting calculated t value for the Performance Evaluation variable is 4,707 with a sig of 0.001. Sig analysis results. 0.001 is smaller than 0.05, meaning that individually the performance evaluation variable is significant for the accountability of the performance of the Regional Government of Mandailing Natal Regency. Therefore, the fourth hypothesis which states that there is an influence between the performance evaluation variable (X4) on performance accountability (Y) is proven. So  $H_0$  is rejected and  $H_a$  is accepted, which means that there is an influence between the performance evaluation variable (X4) on the performance accountability (Y) of the Regional Government of Mandailing Natal Regency. This means that if performance evaluation can be carried out well it can play a role in increasing the accountability of the performance of the Mandailing Natal Regency Regional Government. However, on the contrary, if the performance evaluation is not carried out well, it will reduce the accountability of the performance of the Mandailing Natal Regency Regional Government.

**Influence of Performance Achievements on Performance Accountability**

The purpose of this test is to determine the influence of individual independent variables in explaining variations in the dependent variable. The resulting calculated t value for the Performance Achievement variable is 3,510 with a sig of 0.001. Sig analysis results. 0.001 is smaller than 0.05, meaning that individually the performance achievement variable

has a significant effect on the accountability of the performance of the Regional Government of Mandailing Natal Regency. Therefore, the fifth hypothesis which states that there is an influence between the performance achievement variable (X5) on performance accountability (Y) is proven. So  $H_0$  is rejected and  $H_a$  is accepted, which means that there is an influence between the performance achievement variable (X5) on the performance accountability (Y) of the Regional Government of Mandailing Natal Regency. This means that if the performance achievements can be implemented well, they can play a role in increasing the accountability of the performance of the Regional Government of Mandailing Natal Regency. However, on the contrary, if the performance achieved is not good, it will reduce the accountability of the performance of the Regional Government of Mandailing Natal Regency.

### **The Influence of Performance Planning, Performance Measurement, Performance Reporting, Performance Evaluation and Performance Achievements on Performance Accountability**

Based on the table above, the calculated F value is 51.464 with F sig. 0.000 where F sig. 0.000 is smaller than 0.05 then  $H_0$  is rejected. It can be interpreted that simultaneously Performance Planning (X1), Performance Measurement (X2), Performance Reporting (X3), Performance Evaluation (X4) and Performance Achievement (X5) have a significant influence on the Performance Accountability (Y) of the Regional Government of Mandailing Natal Regency. This test aims to determine the extent to which the independent variables used are able to explain the dependent variable. In this research, namely performance planning (X1), performance measurement (X2), performance reporting (X3), performance evaluation (X4) and performance achievements (X5) are simultaneously related to the dependent variable, namely performance accountability (Y) of the Regional Government of Mandailing Natal Regency.

### **CONCLUSION**

Performance planning has a significant effect on the accountability of the performance of the Mandailing Natal Regency Regional Government. Performance measurement has a significant effect on the accountability of the performance of the Regional Government of Mandailing Natal Regency. Performance reporting has a significant effect on the accountability of the performance of the Mandailing Natal Regency Regional Government. Performance evaluation has a significant effect on the accountability of the performance of the Mandailing Natal Regency Regional Government. Performance achievements have a significant influence on the accountability of the performance of the Mandailing Natal Regency Regional Government. Performance planning, performance measurement, performance reporting, performance evaluation and performance achievements have a significant effect on the performance accountability of the Mandailing Natal Regency Regional Government.

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