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Accountability Analysis of the Performance of the Regional Development Planning Agency (BAPPEDA) of Muara Enim Regency, Indonesia

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Abstract

This study aims to determine the performance accountability of the Regional Development Planning Agency (BAPPEDA) of Muara Enim Regency in 2017, including supporting factors and inhibiting factors. Accountability for the performance of regional apparatus is needed to measure the level of success and or failure of regional apparatus in achieving common goals and targets according to the performance targets set in the district RPJMD. This research was conducted with a qualitative approach and using descriptive analysis. The data collection technique used interview, observation, and documentation methods. The results showed that the performance accountability of BAPPEDA Muara Enim Regency in 2017 was very good, which was shown by the existence of excellent performance planning, performance measurement, performance reporting, internal evaluation, and performance achievements. The supporting factors for the performance of BAPPEDA in Muara Enim Regency are the existence of a strong team work, the development of achievement motivation, consistent monitoring and supervision of leaders and conducive organizational conditions that support the development of employee creativity and innovation. Meanwhile, the inhibiting factor felt by BAPPEDA employees was the absence of a special performance allowance for high workloads. This can lead to counter-productive and demotivating employees. It is recommended that in the future, consider the existence of a special performance allowance for the employees of BAPPEDA Muara Enim Regency and make BAPPEDA as a role model for performance development for other Regional Apparatus Organizations in Muara Enim Regency.

Keywords
performance accountability; SAKIP, BAPPEDA; Muara Enim Regency

I. Introduction

The value of accountability is very important to be adopted in governance, development, community empowerment and public services. This is based on the argument that the existence of a government is determined by the beliefs of its people. Therefore, it is an obligation for the government to be able to carry out governance, development, community empowerment, and public services properly and responsibly. Accountability itself according to Mardiasmo (2006: 3) is defined as a form of obligation to account for the success or failure of the organization's mission in achieving the goals and objectives that have been previously set, through an accountability medium which is carried out periodically.

In the context of governance in Indonesia, the term performance accountability has long been applied with the preparation of the Road Map for Bureaucratic Reform. The road map mandates 3 (three) main targets of bureaucratic reform, namely (1) a clean and

accountable bureaucracy; (2) effective and efficient bureaucracy; and (3) bureaucracy that has quality public services.

Performance accountability, which is the vanguard towards good governance, is related to how government agencies are able to be accountable for the use of the state budget for the welfare of society. Changes in the mindset and culture-set of the implementation of the bureaucracy from work-oriented (output) to performance-oriented (outcome) is an emphasis in the concept of performance accountability. In other words, performance accountability answers the question for what individuals exist, what organizations exist for, and what do governments exist for?

Performance-oriented or results-oriented government initiates steps by determining the goals / objectives, followed by measuring the goals / objectives, determining targets, and linking these goals / objectives with supporting programs and activities. This means that all programs or activities carried out by a government agency must have clear results and impacts for the improvement of government administration, development, community empowerment, and public services (program follow results). This idea is in line with the concept of performance-based budgeting. On the other hand, work-oriented government focuses only on absorption of the budget and the implementation of programs / activities that have been implemented.

In order to guarantee accountability for the performance of government agencies; a clear, precise, regular, and effective accountability system known as the Government Agency Performance Accountability System (SAKIP) has been developed. SAKIP is then applied through the setting of performance targets accompanied by performance indicators that describe the success of government agencies (Wakhyudi, 2007).

There are various definitions of accountability, which are described as follows:

1. Sjahruddin Rasul (2000) states that accountability is narrowly defined as the ability to provide answers to a higher authority on the actions of “someone” or “group of people” towards society at large or within an organization. In the context of government institutions, this "person" is the head of the government agency as the recipient of the mandate who must give accountability for the implementation of the mandate to the public or the public as the mandate provider.
2. J.B. Ghartey (1998) states that accountability is aimed at finding answers to questions related to stewardship, namely what, why, who, where, which, and how accountability should be carried out.
3. Ledvina V. Carino (2002) states that accountability is an evolution of activities carried out by an officer, whether they are still in the line of authority or who have gone far from their responsibilities and powers. Everyone must really realize that every action will not only affect himself. However, he must realize that his actions will also have no small impact on others. Thus, in every behavior a government official must pay attention to his environment.
4. Accountability can also be interpreted as a manifestation of the responsibility of a person or organizational unit, in managing the resources that have been given and controlled, in order to achieve goals, through a medium in the form of periodic performance accountability reports. Resources in this case are a means of support given to a person or organizational unit in order to facilitate the implementation of tasks that have been assigned to him. The form of these resources is generally in the form of human resources, funds, infrastructure, and work methods. Meanwhile, the definition of resources in the context of the state can be in the form of government officials, natural resources, equipment, money, and legal and political power.

The Government Agency Performance Accountability System (SAKIP) is an order, instrument and method of accountability which essentially includes the following stages (Wakhyudi, 2007):

1. Determination of strategic planning, performance planning, and determination of work plans, including the formulation of a vision, mission, goals, objectives, policies and programs. At this stage, government agencies produce a five-year Medium-Term Work Plan (RPJM / RPJMD) which is later derived into an Annual Performance Plan (RKP / RKPD), Budget Plan (RKA), Performance Agreement (PK), SOP, and so on;
2. Performance measurement, including measuring performance indicators, collecting performance data, comparing realization with work plans, previous year's performance, or comparing with other similar organizations that are the best in their respective fields;
3. Performance reporting, in the form of making a Government Agency Performance Accountability Report (LAKIP) with a predetermined standard report format (detailed with various indicators, evidence, and their achievements);
4. Use of performance information for continuous improvement of subsequent performance.

The stages of evaluating the Performance Accountability System for Government Agencies as stated by Wakhyudi, (2007) were later adopted in the Regulation of the Minister of Administrative and Bureaucratic Reform No. 12 of 2015 which states that the scope of evaluation for the implementation of SAKIP includes:

1. Assessment of strategic planning, including performance agreements, and performance measurement systems;
2. Assessment of the presentation and disclosure of performance information;
3. Evaluation of programs and activities; and
4. Evaluation of the policies of the relevant agencies / work units.

Basically, the implementation of the AKIP System aims to ensure that governance and development can take place in an efficient, effective, responsible and free from collusion, corruption and nepotism (KKN) practices. This means that SAKIP is an instrument in realizing the concept of good governance. Although government officials have sufficiently understood the desired changes from this system, the big problem is that there is a gap between this understanding and the willingness to change. The issue of good governance in government circles has surfaced, but in practice it still faces a lot of resistance and obstacles in several government agencies.

The existence of SAKIP as a performance management system for government agencies in Indonesia is actually a form of the mandate of Law Number 17 of 2003 concerning State Finance, which includes the mandate to integrate financial and performance information in a system. This system is needed in order to encourage the creation of a performance-based budget which is believed to be the most effective financial management paradigm to encourage the creation of a high-performance government. SAKIP tries to integrate various systems in government management in Indonesia. The various systems include planning systems, budgeting systems, measurement systems, reporting systems, and evaluation systems, all of which are regulated by various laws and regulations and by different agencies.

Evaluation of the implementation of SAKIP in all ministries / agencies, provincial governments, and district / city governments has been carried out by the Ministry of State Apparatus Empowerment and Bureaucratic Reform (Kementerian PAN-RB) since 2014. Performance accountability evaluation aims to map (assess) and foster (assist) government agencies in increasing the effectiveness and efficiency of budget use. Through the results of this evaluation, the PAN-RB Ministry divides government agencies into seven

categories based on the level of effectiveness and efficiency of budget use. The seven categories, namely (1) Very satisfying or AA with a value range of 90-100; (2) Satisfactory or A with a value range of 80 -90; (3) Very good or BB with a value range of 70 - 80; (4) Good or B with a value range of 60 - 70; (5) Enough or CC with a value range of 50 - 60; (6) Less or C with a value of 30-50; and (7) Very less or D with a value range of 0 - 30.

In addition to the performance accountability analysis, this research also identifies supporting and inhibiting factors of performance. In finding the factors that affect the performance, the writer tries to refer to several theoretical frameworks and models developed by several experts. With reference to the framework used by experts in organizational performance research.

Several views on the factors that influence the performance of public organizations, which are influenced by time and space, can be found from various literatures that attempt to describe the performance of public organizations. An organization, regardless of how the organization is formed, whatever goals will be achieved as much as possible. To achieve this target, many factors can influence it.

Muljarto (1997: 243) states that: "an organization is not a closed system but the organization will always be forced to respond to stimuli originating from its environment". Environmental influences can be seen from two aspects: first, the external environment which generally describes the forces that are outside the organization such as political, economic and social factors; second, the internal environment where the factors within the organization that create an organizational climate in which activities function to achieve goals.

In line with this opinion, Higgins (Salusi, 1996: 65) states that: "There are two conditions that can affect organizational performance, namely organizational capabilities: a concept used to refer to internal environmental conditions consisting of two strategic factors, strengths and weaknesses". Strengths are situations and internal capacities that are positive, which enable the organization to have a strategic advantage in achieving its goals; whereas weakness is a situation and internal inability that results in the organization not being able to achieve its goals. These two factors are interrelated and influence each other. Factors that need to be considered in looking at the internal capabilities of the organization include: organizational structure, both financial and human resources, location, facilities owned, integrity of all employees, and leadership integrity.

The second condition is the external environment, which consists of two strategic factors, namely opportunities and threats or challenges. Opportunities as situations and external factors that help the organization achieve or even exceed the achievement of its goals; whereas threats are external factors that cause the organization not to achieve its goals. In observing the external environment, there are several sectors that are strategically sensitive, that is, they can create opportunities, or are otherwise a threat. Technological developments, for example, laws and regulations, or financial situations, can give an organization an advantage or a loss. But what is clear, opportunities and threats exist at all times and always exceed the available resources. This means that the strength possessed by the organization is always in a weaker position in repeating threats, even in pursuing and taking advantage of opportunities.

The Regional Development Planning Agency (BAPPEDA) of Muara Enim Regency is one of the strategic 'Regional Apparatus Organizations', because based on its main duties and functions, all development planning in the district and its control lies with BAPPEDA. Development planning is the upstream of the implementation of government tasks which include governance, development, community empowerment and public services. Good planning has bagged 50% success (Susilo Bambang Yudhoyono, 2010). Considering the

strategic importance of BAPPEDA's main tasks and functions, BAPPEDA's performance will determine the success of other government performance including governance, development, community empowerment, and public services. Departing from this condition, the researchers are interested in conducting research with the title "Accountability Analysis of the Regional Development Planning Agency of Muara Enim Regency, South Sumatra Province."

II. Research Methods

This research is a qualitative research. Nana Sudjana (2009: 07) explains that qualitative research is research that produces descriptions and analyzes of important activities, processes or events. Qualitative analysis itself, consists of data measurements made based on a specific provisional view. Based on the existing objectives, this study is a study that uses a qualitative paradigm that emphasizes understanding of problems in social life based on conditions of reality.

Chariri (2009: 05) suggests that descriptive research will see facts as unique and have a special context and meaning as the essence of understanding something and adds that the purpose of descriptive research is to produce views and explanations of certain social events so that researchers able to reveal the system of interpretation and understanding (meaning) that exist in the social environment. This research will be conducted at the Regional Development Planning Agency (BAPPEDA) Muara Enim Regency, South Sumatra Province.

The approach taken in this research is to use descriptive analysis. This method analyzes the data obtained by making a statement or sentence after which it compares with existing theories. The type of data used in this study is subject data obtained through research respondents in the form of informants interviewed and document data. Informants are people who will provide information about the situation and background conditions of the research. Informants were chosen because they were considered to have competence in knowing the operations at BAPPEDA Muara Enim Regency, the regulations set and the implementation of performance accountability evaluation. There are 10 informants consisting of 6 internal BAPPEDA informants and 4 BAPPEDA external informants who come from the BAPPEDA performance monitoring and evaluation work unit. The data collection technique used in this research is a field study by conducting a survey (interview using a recording device) to an object directly as a research informant. The documents in this study are in the form of words and pictures which can accelerate the research process.

This study uses data analysis based on the type of data obtained during the study. For the type of data obtained based on observation and interviews will be developed. The process of analyzing data from the results of observations and interviews was carried out continuously during the research process.

III. Results and Discussion

The Regional Development Planning Agency (BAPPEDA) of Muara Enim Regency is one of the regional apparatus organizations that wants to continue to develop to increase its existence in various ways to meet the demands of its environment. To meet environmental demands means that there is a need for organizational efforts to be able to use support capabilities and pay attention to weaknesses to take advantage of opportunities and overcome complex challenges. The existence of an organization depends on its accountability in achieving predetermined goals. The term accountability cannot be

separated from the term accounting which has the meaning of reports, calculations / values. The measurement of value is somewhat of a concern in accountability because it is based on an accounting system (Walters et al., 2010).

In this study, the analysis of the performance accountability of the Regional Development Planning Agency was carried out by referring to the Regulation of the Minister of Administrative and Bureaucratic Reform No. 12 of 2015 which states that the scope of the evaluation of SAKIP includes:

1. Assessment of strategic planning, including performance agreements, and performance measurement systems;
2. Assessment of the presentation and disclosure of performance information;
3. Evaluation of programs and activities; and
4. Evaluation of the policies of the relevant agencies / work units.

The details of the assessment of each SAKIP indicator are presented in table 1 below.

Table 1. The weight of assessment for SAKIP for Regional Apparatus (PermenPAN RB No. 12/2015)

No	Component	Weight	Sub-Component
1	Performance Planning	30%	a. Strategic Plan (10%), including: Fulfillment of the Strategic Plan (2%), Quality of the Strategic Plan (5%) and Implementation of the Strategic Plan (3%) b. Annual Performance Planning (RKT) (20%), covering RKT Compliance (4%), RKT Quality (10%) and RKT Implementation (6%).
2	Performance Measurement	25%	a. Fulfillment of measurement (5%) b. Measurement Quality (12.5%) c. Measurement Implementation (7.5%)
3	Performance Reporting	15%	a. Reporting Compliance (3%) b. Reporting Quality (7.5%) c. Utilization of Reporting (4.5%)
4	Internal Evaluation	10%	a. Evaluation Fulfillment (2%) b. Evaluation Quality (5%) c. Utilization of Evaluation Results (3%)
5	Performance Results	20%	a. Reported performance (output) (5%) b. Reported performance (outcome) (10%) c. Current year performance (benchmark) (5%)
	Total	100%	

In-depth and structured interviews were conducted with 10 informants who mastered the performance accountability system material for government agencies in the regional apparatus of the Regional Development Planning Agency (BAPPEDA) of Muara Enim Regency which included 5 components and 14 sub-components as presented in table 1 above.

3.1. Performance Planning

Performance planning is the process of preparing a performance plan as an elaboration of the goals and programs that have been set out in the organization's strategic plan (RENSTRA). Assessment of performance planning includes an assessment of strategic plans (Renstra) and annual work plans (RKT).

The results of in-depth interviews with 2 internal and external informants show that BAPPEDA has a very good strategic plan and it has been described and implemented in the form of a quality annual work plan that is very well evaluated as well, as stated by an informant: *"BAPPEDA'S Strategic Plan is among the best in Muara Enim Regency, and has even become an example for other OPDs. This strategic plan is described in the form of an annual work plan. Not only is the document good, but also its implementation is measured and evaluated"* (I-1). Meanwhile, other informants said: *"Every year BAPPEDA participates in the planning and implementation of regional development (PPD) competitions, it is only natural that the strategic planning and RKT are good, high quality, and evaluated until their implementation"* (I-2).

From the results of the interviews, it was also stated that the supporting factors for the realization of the excellent BAPPEDA planning performance include the formation of quality team work in each field and always ready to carry out their duties and activities efficiently and effectively. Meanwhile, the inhibiting factor felt by employees was the performance allowance that was not in accordance with the workload at BAPPEDA.

From the informants' expressions and observations in the field, it can be concluded that the performance planning of the BAPPEDA of Muara Enim Regency is classified as very good and well implemented. BAPPEDA has a quality strategic plan and RKT that are very well implemented and periodically evaluated annually. The supporting factors are the existence of a strong team work, and the inhibiting factor is performance allowances that are not in accordance with the workload.

3.2. Performance Measurement

Performance measurement is the process of assessing the progress of work against predetermined goals and objectives, including the efficient use of resources in producing products in the form of goods and services, the quality of goods and services, and the benefits of goods and services produced (Robertson, 2002 in Mohamad Mahsun, 2006:25).

The results of in-depth interviews with 2 informants showed that the measurement of the performance of BAPPEDA in Muara Enim Regency was carried out internally with a diagonal pattern between fields and carried out externally by the related work unit. From the aspects of fulfillment, quality, and implementation of measurement it can be said to be good. The results of the performance measurement can be classified as good even though there were several activities that were not in accordance with the planning, namely 3 out of 62 activities that were carried out late and not according to schedule. One internal informant revealed: "*BAPPEDA's performance measurement can be said to be good, although there are still some activities that are late in implementing. This will hamper the target time for the implementation of activities so that the value of the benefits is also late to obtain"* (I-3). Meanwhile, another informant said: "*BAPPEDA's performance can be measured from the aspect of quality, whether it is good or not; if after all there are some activities that are carried out late, it will not affect the good performance measurement"* (I-4).

The analysis also shows that BAPPEDA's performance measurement can detect inefficiencies and ineffective implementation of planning activities that have an impact on increasing organizational customer satisfaction. Some good performance measurement indicators include measurement compliance, measurement quality, and measurement implementation. This is in line with Lynch and Cross (1993), who state that the benefits of a good performance measurement system are as follows:

- Tracking performance against customer expectations so that it will bring the company closer to its customers and make everyone in the organization involved in efforts to provide satisfaction to customers;
- Motivate employees to perform services as part of an internal customer and supplier chain;
- Identifying various wastes as well as encouraging efforts to reduce these wastes (deduction of waste);
- Make a strategic objective that is usually still vague more concrete so as to accelerate the organizational learning process;
- Build consensus to make a change by giving "rewards" for the expected behavior.

From the analysis of the results of in-depth interviews and observations, it is shown that the supporting factors for measuring the performance of BAPPEDA are the commitment and consistency of employees who carry out honest and periodic performance measurements. Meanwhile, the inhibiting factor is the workload which is high enough that the employees always work beyond the stipulated working hours.

Thus, it can be concluded that BAPPEDA's performance measurement has been carried out well. The supporting factors are commitment and consistency of employees and the inhibiting factor is the high workload.

3.3. Performance Reporting

Performance reporting is a reflection of the obligation to present and report on the performance of all activities and resources that need to be accounted for. This reporting is a form of accountability process. It is the entity that has the obligation to make organizational performance reports. This reporting becomes a medium of accountability to customers and the public. Based on PERMENPAN No. 53 of 2014, the Performance Report is a form of accountability for the implementation of duties and functions entrusted to each government agency for the use of the budget. The most important thing that is needed in the preparation of a performance report is performance measurement and evaluation as well as adequate disclosure of the results of the analysis of performance measurements. The objectives of organizational performance reporting are 1). Provide measurable performance information to the mandate for the performance that has been and should be achieved; 2). As a continuous improvement effort for government agencies to improve their performance.

The results of in-depth interviews with informants show that the performance reporting of BAPPEDA Muara Enim Regency can be said to be very good. Every month, at least 7 routine reports related to performance and finance are made. According to one informant revealed that:" *The performance reports made by Bappeda can be said to be very good because 7 types of monthly reports, 2 quarterly reports, and 4 annual reports are made in full, quality, and become follow-up materials for decision makers"* (I-5). The same thing was said by other informants that:" *BAPPEDA of Muara Enim Regency always prepares reports that are their duties, on time and accountable"* (I-6).

The analysis of the results of in-depth interviews and observations shows that the supporting factors for BAPPEDA's performance reporting are the availability of Standard Operation Procedure (SOP) and the inhibiting factor for the high workload that is balanced with the amount of performance allowance received. Several reports are made, among others: (1) monthly reports that contain the output and financial performance of the District APBD, Provincial APBD, DAK, Assistance Task Funds, and Village Funds; (2) a quarterly report containing the progress of budget absorption activities sourced from the State Budget and business cooperation; (3) the annual report made is a BAPPEDA OPD

performance report, a RKPD implementation report, a regent's accountability report, and an annual report on DAK funds and Co-Administration Funds. Thus, it can be concluded that the performance reporting of BAPPEDA in Muara Enim Regency has been made very well, of quality, and useful.

3.4. Internal Evaluation

According to Fisher, Schoenfeldt and Shaw, performance evaluation is a process in which employees' contributions to the organization are assessed within a certain period. GT. Milkovich and Bourdreau revealed that performance evaluation is a process carried out in order to assess organizational performance. Meggison (Mangkunegara, 2005: 9) defines performance evaluation as a process that is used by leaders to determine whether an employee is doing his job according to his duties and responsibilities. Furthermore, Andew E. Sikula as quoted by Mangkunegara (2000: 69) argues that employee appraisal is a systematic evaluation of the work of employees and the potential that can be developed. Assessment in the process of interpreting or determining the value, quality or status of some object, person or thing (goods).

A similar definition is put forward by Payaman Simanjuntak (2005: 105) which states that performance evaluation is an assessment of the performance of a person or group of people or work units of an organization or company. Thus, performance evaluation can be said as a system and a way of assessing the achievement of individual employee work results, work units and the organization as a whole.

Meanwhile, internal performance evaluation is a method and process of assessing and implementing the tasks of a person or work units within an organization in accordance with the performance standards or objectives that are predetermined. Performance evaluation is the fairest way to determine rewards for employees, the work results of individual employees, work units and the organization as a whole. The purpose of performance evaluation according to James E. Neal Jr (2003: 4-5) are:

1. Identify the employees' abilities and strengths
2. Identifying potential employee development
3. To provide information for employee development
4. To make the organization more productive
5. To provide data for the appropriate employee compensation
6. To protect the organization from prosecution of labor laws.

In a more general scope, Payaman Simanjuntak (2005: 106) states that the purpose of performance evaluation is to ensure the achievement of company goals and objectives, especially if there are delays or deviations.

The purpose of performance evaluation is to ensure the achievement of the company's goals and objectives and also to determine the company's position and level of achievement of the company's goals, especially to find out if there are delays or deviations so that they can be corrected immediately, so that the goals or objectives are achieved. The results of individual performance evaluation can be used for many things, including: improving performance, developing human resources, providing compensation, productivity improvement programs, employment programs, avoiding discrimination. Indicators in internal performance evaluation include: fulfillment of evaluation, quality of evaluation, and utilization of evaluation results. From the analysis of the performance accountability of Bappeda in Muara Enim Regency, it shows that the internal evaluation of BAPPEDA's performance can be said to be very good. Internal evaluation is carried out vertically and diagonally, both internally and between work units in BAPPEDA Muara Enim Regency.

The results of in-depth interviews with 2 informants, one of them said: *"We conduct internal evaluations every month with a vertical and diagonal pattern, so that the evaluation results can be more objective and accountable" (*I-7*).* Meanwhile, other informant stated that: "*BAPPEDA conducts regular monthly evaluations regarding the implementation of work unit performance. So that we can anticipate potential problems that will arise and this will cause the performance of BAPPEDA to be well measured and evaluated."* (I-8)*. "The only thing that needs to be the attention of the local government is a high workload without being followed by incentives such as special allowances, fearing that it could be counterproductive or demotivate employees"* (I-8) the informant continued.

Thus, it can be concluded that the internal performance evaluation of BAPPEDA Muara Enim Regency has been carried out very well so that performance accountability can be properly accounted for. It is feared that there is no special performance allowance for high workloads that could demotivate future employees.

3.5. Performance Results

Wibawa and Atmosudirdjo in Harbani (2011: 176) suggest the meaning of organizational performance as overall organizational effectiveness for the needs determined by each group concerned, through systematic efforts and continuously improving organizational capabilities to increase their needs effectively. Meanwhile, performance is defined as the work achieved by an organization within a certain period of time. In the Guidelines for the Evaluation of the Performance Accountability of Government Agencies in accordance with Permenpan RB No.12 of 2015, it is stated that performance achievements include output performance achievements, impact performance achievements (outcomes), and current year performance achievements (benchmarks).

From the results of in-depth interviews conducted with informants, it was shown that the achievement of output and impact performance, as well as the results of the current year performance (benchmark) from BAPPEDA Muara Enim Regency in 2017 can be said to be very good. This is evidenced by the results of the evaluation of performance achievements carried out by the Inspectorate as a work unit authorized to evaluate OPD performance accountability reaching a value of 74 or BB.

One of the informants revealed that: *"The performance achievements of BAPPEDA in 2018 are very good, and we as BAPPEDA employees are proud because our work is not only in the form of documents but can also have an impact, in the form of district development success that can be felt by the community*" (I-9). While other informant said that: *"BAPPEDA is able to achieve excellent work results due to its commitment and consistent performance measurement every month, so that potential problems that arise can be anticipated. In addition, monitoring and supervision from the leadership is carried out persuasively but consistently and strictly, heeee "* (I-10).

Thus, the results of the analysis of the performance achievements of BAPPEDA in Muara Enim Regency can be classified as very good and have an impact on real success in the implementation of development planning in the district. The supporting factor for the performance achievement of BAPPEDA is the formation of a consistent work pattern and is supported by the commitment and consistency of the leadership in monitoring and supervising employee performance.

From the analysis of the results of in-depth interviews, observations, and research documentation, it shows that the performance accountability of BAPPEDA in Muara Enim Regency is very good. Of the five evaluation components with 14 sub-components consisting of components of performance planning, performance measurement, performance reporting, internal evaluation, and performance achievements, all of them can

be said to be very good. Things that support the performance of BAPPEDA Muara Enim Regency are the existence of a strong and solid team work, high achievement motivation by participating in various competitions at the national level, and consistency of leaders in monitoring and supervising employee work, as well as conducive conditions for the development of creativity and innovation. Meanwhile, the inhibiting factor felt by BAPPEDA employees was that the absence of a special performance allowance for high workloads could result in counter-productive and demotivating employees of BAPPEDA Muara Enim Regency. The results of this study are relatively the same as the results of the evaluation conducted by the District Inspectorate as the Government Internal Supervisory Apparatus (APIP) that the results of the assessment of the SAKIP BAPPEDA Muara Enim Regency are BB with a total score of 74. According to APIP, the value of SAKIP BAPPEDA is the highest value of the evaluation results of SAKIP of all regional apparatus organizations in Muara Enim Regency. The results of the SAKIP BAPPEDA assessment are presented in the matrix below.

Table. 2. Matrix of the 2018 BAPPEDA Performance Accountability Evaluation Results of Muara Enim Regency

No	Component	Analysis / Evaluation Results		Notes
		Research	APIP*	
1.	Performance Planning	Very Good	Very Good (76)	
2.	Performance Measurement	Very Good	Very Good (78)	
3.	Performance Reporting	Very Good	Good (68)	
4.	Internal Evaluation	Very Good	Very Good (74)	
5.	Performance Results	Very Good	Very Good (75)	
	TOTAL	Very Good	Very Good (74)	

Source: Inspectorate of Muara Enim Regency (2018)

From the Performance Accountability Evaluation Matrix of BAPPEDA Muara Enim Regency in 2018, it shows that this study gave relatively similar results to the results of the SAKIP evaluation by APIP Muara Enim Regency, that the performance accountability of BAPPEDA Muara Enim Regency was very good.

IV. Conclusion

The achievement of BAPPEDA performance in Muara Enim Regency is very good, which is shown by the existence of performance planning, performance measurement, performance reporting, internal evaluation, and excellent performance achievements.

The supporting factors for the excellent performance of Bappeda Muara Enim are the existence of a strong team work, development of achievement motivation, monitoring and supervision of the leadership of consistent and strict employee work and conducive conditions for the organization to develop creativity and innovation. Meanwhile, the inhibiting factor felt by BAPPEDA employees was that the absence of a special performance allowance for high workloads could result in counterproductive and demotivating employees.

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