

# Analysis of Government's Performance Accountability Report Preparation at Layouts, Building Structure, and Housing Department of Padang City Government Period 2014-2017

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**Abstract—** *This research analyzes how the Local Government of Padang, especially at Layouts, Building Structure, and Housing Department (TRTB Department) of Padang City preparing Government Performance Accountability Report (LAKIP) in the period 2014 to 2017 from the standpoint of preparation, distribution internal and external agencies, also the process for evaluating and implications for government policy in the future. The analysis is done by looking at the implementation of the mechanism of regulation conformity with the rule set, which is the reference was the Head of the Decree No. 239 LAN Regulations of 2003 and The Minister of State For Administrative Reform and Bureaucratic Reform No. 29 of 2010. This research uses a case study as a research approach to dig deeper information. Data collection techniques used was literature study, document analysis, and interviews. The primary data used was interviews with the main source of research namely the Head of TRTB Department of Padang City Mr. Ir. Dian [2] Fakri, M.Sp. as well as secondary data obtained from various sources such as accounting standards, government regulations, LAKIP documents of TRTB Department of Padang City, and also the official website of the relevant institutions. The results of the research prove that the preparation of the LAKIP of TRTB Department of Padang City has been carried out in accordance with the laws and regulations, the distribution system of the LAKIP is in accordance with applicable regulations according to the LAKIP writing guidelines, the LAKIP value of TRTB Department of Padang City is already quite good but there is no reward and punishment system, and the benefits of LAKIP are as a consideration for granting or defense of positions the head departments.*  
**Keywords—:** Preparation of Performance Reports,

**Accountability, Performance, Government Agencies, Performance Reports**

## PRELIMINARY

In the process of implementing government activities, good governance must be created first, in accordance with [4] TAP MPR RI NO. XI / MPR / 1998 concerning the administration of a state that is clean and free of corruption, collusion, nepotism. Strengthened by the issuance of Presidential Instruction No. 7 of 1999 concerning the Government Performance Accountability Report (LAKIP), which requires that the government process has an accountability report on its performance. Therefore, all government agencies are currently required to prepare a Government Agency Performance Accountability Report (LAKIP).

The requirement to formulate LAKIP encourages regional governments to make improvements to the performance and performance displayed in providing public services because LAKIP requires a performance-based government management system. This performance measurement is considered important, because with this, the government can account for its performance in managing State Resources and making policies for the implementation of state activities. The current performance of government accountability is considered to have more public accountability with the LAKIP. The ultimate goal of performance-based

reporting is so that future decision making can be carried out more wisely, effectively and efficiently.

Actually in the field, for almost 15 years the implementation of performance-based budgeting in Padang City, the implementation of this budget was considered not optimal. This is judged by the fact that there are still many programs which are seen to only repeat the previous year's programs. In addition, when examined in terms of determining the size of the budget, the determination does not fully refer to the following year's performance targets in the form of outputs and outcomes. Based on the LAKIP of Padang City in 2014-2017 it can be found that over the past 5 years the application of performance-based budgeting in Padang City was also considered not optimal. This is supported by the statement of the Minister of Menpan RB, Mr. Asman Abnur, quoted from public relations in the article [padangkita.com](http://padangkita.com) dated January 26, 2018 which reads:

*"We set the target of increasing SAKIP values from 2015 to 2017 starting to be dominant in C and some even D, then in 2017 it must be at least C and must continue to be increased to B and continue to be A. Because if there are regions that get a C value, I say the regional head has failed."*

Despite the fact that the implementation of performance-based reports that are visibly not yet optimal, the natural disasters in the form of a magnitude 9.2 earthquake that crippled nearly 80 percent of Padang City's infrastructure in 2009, made Padang City have to start from scratch, and try to make additional efforts to be able to restore infrastructure facilities and infrastructure. This recovery has been pursued for almost 10 years, by implementing various management strategies to increase output and outcomes within the existing budget.

So far, the City of Padang has shown quite satisfying achievements in its performance. This can be seen from the 2010 target of Rp 6.5 billion, while the results achieved were Rp 7.3 billion. In 2011, the target set was Rp 7.5 billion, and the performance results achieved showed a figure of Rp 8 billion. , 1 M. And in 2012 and 2013, the target to be achieved was IDR 10 billion and IDR 11 billion, but it showed a result of IDR 10.3 billion and IDR 11,037 billion. From the results achieved in 2010 to 2013 (the period after earthquake), it was alleged that the 2014-2017 strategic plan will experience an equally significant increase. These data can be seen from Padang City LAKIP related years that have been downloaded by researchers.

Based on LAKIP Padang City (2014: 19), Padang City in particular and West Sumatra in general are areas that are vulnerable to earthquake and tsunami disasters. Therefore, a series of efforts need to be

drawn up to reduce the risk of disasters. Another effort that needs to be done is planning a new independent city in the city of Padang to support the existence of the Padang City Government office which will hopefully have a significant impact on new economic growth and the structuring of new settlements in the city of Padang.

In fact, from 2007 to 2009, the average achievement of IMB in Padang showed 602 buildings per year. However, during the recovery period after the earthquake, namely from 2010 to 2013 development in the city of Padang showed an average of 1000 buildings per year.

The phenomenon of improved performance achieved, especially at the Spatial Planning Office and Housing, is also an interesting aspect to study. Researchers want to explore the specific management strategies pursued by the Padang City government, and how to assess the performance of the Padang City Government, in pursuing targets after the earthquake recovery.

Due to the very broad scope of local government budgets, the research will focus on LAKIP SKPD Padang City for the fiscal year 2014 to 2017, because the only data that can be downloaded is until LAKIP 2017. In addition, the work units that will be analyzed are only the Spatial Planning Office Building and Housing Management (TRTB) Padang City. The researcher chose the Padang City TRTB Service to be investigated because of an interesting anomalous phenomenon in this service. Namely the Padang City TRTB Service faces more challenges than other SKPDs due to the force majeure in the form of the City of Padang is an earthquake-prone area.

It is hoped that this research will be able to provide a reflection of how LAKIP is compiled, distributed and evaluated in the Local Government of Padang City. This final work is not aimed at assessing LAKIP as a policy instrument, but rather on how the SKPD carries out the order to make LAKIP.

Referring to the background stated earlier, the topic that will be raised in this study is the Analysis of the Preparation of Government Institution Performance Accountability (LAKIP) of Padang City.

Then, the problems that can be formulated are as follows:

1. How is the preparation of LAKIP in the Padang City Building and Housing Spatial Planning Office? Is the implementation in accordance with the applicable laws and regulations?
2. What is the LAKIP distribution system in the Padang City Building and Housing Spatial Planning

Office? Is it in accordance with applicable regulations?

3. What are the results of the evaluation and evaluation of the performance of LAKIP of the Padang City Building and Housing Spatial Planning Office?

4. Has the goal of making LAKIP been fulfilled and what are the benefits of the LAKIP?

This research aims to:

1. Know the purpose of making LAKIP in the Padang City Building and Housing Spatial Planning Office and what are the benefits of the LAKIP

2. To find out the suitability of the implementation of LAKIP in the Padang City Building and Housing Spatial Planning Office with the applicable laws and regulations.

3. To find out how the LAKIP distribution system is in the Padang City Building and Housing Spatial Planning Office.

4. To find out the results of the evaluation and performance evaluation of LAKIP of the Padang City Building and Housing Spatial Planning Office.

This research is expected to provide benefits:

1. Practical or operational aspects: For the Padang City Government as a material for evaluation and consideration in order to improve the implementation of performance-based budgeting.

2. Theoretical aspects (usefulness of science development): It is hoped that researchers will be able to increase their knowledge regarding the preparation of LAKIP, and how it will be implemented in local government. and It is expected that readers of the results of this study can add insight into the preparation of the Government Agency Performance Accountability Report.

## **LITERATURE REVIEWMER'S**

Government Agency Performance Accountability Report (LAKIP) which will be discussed in this study refers to Permenpan Number 29 of 2010 concerning Guidelines for the Formulation of Performance Determination and Reporting of Performance Accountability of Government Agencies. But the understanding of LAKIP itself is a media of accountability that can be used or used by government agencies to carry out the obligation to answer the parties concerned (Yusrianti and Rika, 2015).

Meanwhile, according to Rahmadan (2014) Performance Accountability Report of Government Agencies (LAKIP) is an accountability report to be prepared by government agencies to the public and

acting authorities which is an obligation to be prepared by government agencies.

The accountability and reporting of all activities is outlined in the Government Agency Performance Accountability Report (LAKIP) based on PAN Regulation Number 29 of 2010 regarding guidelines for the preparation of performance determination and performance accountability reporting of government agencies that guide the preparation and reference for the preparation of Government Agency Performance Accountability Reports (LAKIP), presenting the report is a measure of success in performance. This report is presented on the same variety of reports from each agency / SKPD through the results of the evaluation and summary of the various performances produced while the purpose and mandate of the report can be conveyed.

According to Santoso (2013) the purpose of LAKIP preparation and delivery is to realize accountability of the performance of government agencies to those who provide the mandate or mandate. Thus, LAKIP is a means for government agencies to communicate and respond to what has been achieved and how the process of achievement is related to the mandate received by the government.

Referring to Government Regulation No. 8/2006 concerning Financial Reporting and Performance of Government Agencies (Rules for Implementing Law No. 1/2004 concerning State Treasury), government agencies both at the central and regional levels, are required to prepare financial reports that are also supplemented by performance reports . This information disclosure is a form of change in the government budgeting paradigm which has now been oriented towards performance. In addition, performance accountability has also become the most important foundation in evaluating the performance of civil servants in Law No. 5/2014 on State Civil Apparatus. It stated in the Act that "Performance appraisal of civil servants is based on performance planning at the individual level and at the unit or organizational level".

In order for the reader to better understand the concept of the report on the results of performance accountability, it will be explained in advance what exactly the meaning of accountability in government. Understanding accountability according to Arifiyadi (2008) is the obligation of individuals or authorities entrusted to manage public resources and those concerned with it can then answer matters relating to their accountability. Accountability is closely related to instruments for control activities, especially in terms of achieving results in public services and conveying them transparently to the public.

Meanwhile, according to Mahmudi (2010: 23), the notion of accountability is the obligation of the

agent (government) to manage resources, report, and disclose all activities and activities related to the use of public resources to the mandator (principal).

Accountability can be interpreted as the obligations of individuals or authorities entrusted to manage public resources and those concerned with it to be able to answer matters relating to their responsibilities as instruments for control activities especially in achieving results in public services (Riantiarno and Azlina, 2014) .

Also according to Kusumastuti (2014: 2), the definition of accountability is as follows: "Accountability is a form of obligation for providers of public activities to be able to explain and answer all matters relating to the steps of all decisions and processes carried out, as well as accountability for the results of their performance."

According to Halim (2012: 20) the definition of public accountability is as follows: "Obligation to provide accountability and explain the performance and actions of a person, legal entity or organizational leadership to other parties who have the right and obligation to request responsibility for accountability and information."

Meanwhile according to Mahmudi (2013: 9) Public Accountability is as follows: "The obligation of the Agent (Government) to manage resources, report, and disclose, all activities and activities related to the use of public resources to the creditor."

According to Bastian (2010: 385) Public Accountability is as follows: "Public Accountability is an obligation to convey accountability or to answer, explain the performance, and actions of a person or legal entity and collective leadership or organization to parties who have the right or authority to request information or responsibility. "

Mardiasmo (2009: 20) states that Public Accountability is as follows: "Public Accountability is the obligation of the trustee (agent) to provide responsibility, present, report, and disclose all activities and activities that are his responsibility to the trustee (the principal) who has the right and authority to hold that responsibility. "

According to Ulum (2010: 40) stated that public accountability is as follows: "Accountability is the realization of the obligation to account for the success or failure of the implementation of the organization's mission in achieving the goals and objectives set through a media periodic accountability."

Meanwhile, according to Mursyidi (2013: 44) public accountability is as follows: "Accountable for managing resources and implementing policies

entrusted to reporting entities in achieving periodically set goals."

Then, accountability according to Tanjung (2014: 11) is as follows: "Responsible for managing resources and carrying out the activities of a reporting entity that is entrusted to the reporting entity in achieving the objectives set periodically."

And according to Nordiawan (2008: 129) Public Accountability is as follows: "Public Accountability is responsible for managing resources and implementing policies entrusted to reporting entities in achieving periodically established goals."

Therefore, accountability has a broader meaning than just a formal process and as a channel for reporting to higher authorities. Accountability must be used to assess the performance, responsibility, and also morality of public service actors so that it must refer to a broader paradigm. In the broader concept of accountability, it must be realized that government officials are not only accountable to a higher authority, but also to the general public, non-governmental organizations, the mass media and also other stakeholders in a country.

The performance accountability system of a government agency is an order, instrument, and method of accountability which basically includes the following stages:

1. Determination of strategic planning
2. Performance measurement
3. Performance reporting
4. Utilization of performance information for continuous performance improvement

The performance accountability cycle of government agencies can be described as follows:

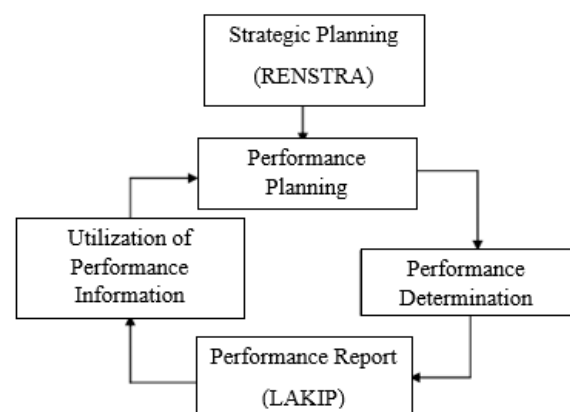


Figure 1 Government Performance Agency Accountability Cycle

Source: BPKP Pusdiklatwas (2013)

The performance accountability cycle of government agencies as shown in the picture above, starts from the preparation of Strategic Planning (RENSTRA) which includes the compilation of vision, mission, goals, and targets as well as establishing strategies that will be used to achieve the goals and objectives set. Strategic planning is then spelled out in annual performance planning that is made every year.

This performance plan reveals all the performance targets to be achieved (outputs / outcomes) of all strategic goals in the year concerned and strategies for achieving them. This performance plan is a benchmark that will be used in evaluating the performance of government administration for a certain period. After the performance plan is set, the next step is performance measurement.

In carrying out activities, the collection and recording of performance data is carried out. The performance data is the performance achievement stated in the performance indicator unit. With the need for performance data to be used for Strategic Planning (RENSTRA) Performance Measurement Utilization of Performance Measurement Performance Reporting (LAKIP) performance measurements, government agencies need to develop performance data collection systems, namely the order, instruments, and methods of collecting performance data.

At the end of a period, the performance achievement is reported to interested parties or those who request it in the form of Government Institution Performance Accountability Report (LAKIP). The last stage, the information contained in the LAKIP is used for continuous improvement of agency performance

The State Administration Agency (LAN) and the Financial and Development Supervisory Agency (BPKP: 2000) put forward a good report: "The report must be prepared honestly, objectively and transparently. A feedback report is needed to measure the activities carried out in order to improve performance and accountability in implementing a plan or when implementing a budget, so that management can find out the results of implementing the plan or achieving the set budget targets. "

Each reporting entity has the obligation to report on the efforts that have been made and the results achieved in implementing activities systematically and structured in a reporting period for the sake of accountability, management, transparency, intergenerational balance and performance evaluation. (Statement of Government Accounting Standards [PSAP] Conceptual Framework: 2010).

Every government agency is obliged to prepare, compile, and report financial statements in writing,

periodic, and institutionalized. Government Agencies Financial Reports are a representation of the financial position of transactions carried out by government agencies. Performance Reporting is intended to communicate the performance of government agencies in a fiscal year related to the process of achieving the goals and objectives of government agencies.

Performance reporting by government agencies is outlined in the Government Agency Performance Accountability Report (LAKIP). The government is obliged to provide financial information and other information that will be used for economic, social and political decision making by interested parties.

Government agencies that are obliged to implement a performance accountability system and submit reporting are agencies from the Central Government, District / City Governments. The person responsible for preparing the Government Institution Performance Accountability Report (LAKIP) is an official who is responsible for serving administrative functions in their respective institutions. Furthermore, the leadership of the agency together with the work team must take responsibility and explain the success / failure of the level of performance achieved.

Government Agency Performance Accountability System or abbreviated as AKIP system is a performance management system from government agencies which is an adaptation of best management practices in countries around the world. When referring to this performance management system, all cycles of government activities ranging from planning, budgeting, management and accountability for the use of state money must be based on performance or referred to as performance based management.

It can be observed that each country that has adopted a performance based management system has the characteristic of having clarity about the results or outcomes to be achieved, the programs or activities carried out have a clear link with the outcomes to be achieved, all outcomes to be achieved can be measured, and has a clear outcome target.

In short, it can be understood that the AKIP system is a cycle of planning, budgeting, measurement, reporting, and performance evaluation processes that are integrated with financial management and accountability. The AKIP process cycle can be illustrated as follows:

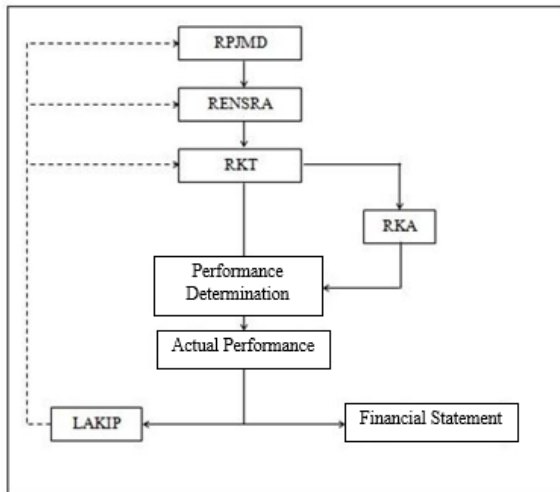


Figure 2 AKIP process cycle

Source: Enhancing Local Government Performance Accountability (2014)

It is clear from the illustration above that performance is a part that cannot be separated from financial accountability, so that even in the audit process, it has now been separated between financial audit and performance audit. According to the manual on the implementation of the Government Performance Accountability System published by the Minister of Administrative Reform and Bureaucratic Reform in 2014, simply implementing good performance accountability is a series of management cycles, namely:

1. Plan performance and set performance measures
2. Establishing programs or activities that are in accordance with the stated performance achievements
3. Arrange a budget to achieve performance
4. Carry out programs or activities that must be carried out to achieve performance
5. Measure and report success in achieving performance
6. Conduct an internal evaluation of the achievement of its performance to be feedback in improving government performance management on an ongoing basis, so that an efficient, effective and accountable government is formed

Based on the literature and the previous elaboration, the framework of thought in this study can be described as follows:

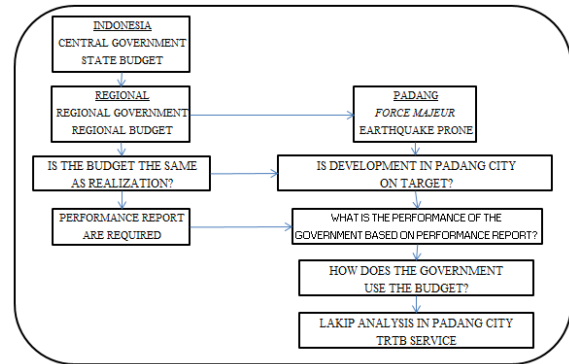


Figure 3 Figure of Thinking Framework

Source: Self-processed.

From the picture above it can be explained that this research began in the Indonesian state which has a system of governance. Starting from the Central Government then flows to the Regional Government. In a government setting, it must have a budget that is used during the period. The realization of the budget can be known whether it is suitable or not through the existence of a Performance Report. How many Padang City Governments in a state order system has a regional budget. The regional budget needs to be accounted for by implementing government programs in the current period. In this research it will be known: "Does the Padang City Government realize the development with the existing budget according to the target?", "How is the performance of the Padang City Government?", And "How does the Padang City Government use the budget?" These things can be answered when we analyze more deeply LAKIP Padang City TRTB Service..

## RESEARCH METHOD

The subject of this research is the Padang City Building and Housing Spatial Planning Office, as one part of the Padang City Regional Work Unit (SKPD), which is larger, a part of the government of the Republic of Indonesia.

The object of this study was LAKIP of Padang City Spatial Planning Department in 2014-2017. This study analyzes the appropriateness of the application of performance-based government financial statements, with laws and regulations, government accounting standards, and the essence of performance-based financial reporting itself. The unit of analysis in this study is one unit of analysis, but raised several cases, starting from reporting LAKIP, the suitability of the contents of LAKIP with applicable regulations, as well as the output generated from LAKIP itself. In research cases, according to [6] Yin (2014), studies can discuss several cases, or just one case in a unit of analysis, multiple unit analysis, or embedded unit analysis.

This study uses a case study or case study as its research approach. The case study approach is used because it digs deeper and more information than the exploratory approach and the exploration approach.

In this study, interviews were conducted with the Head of the Padang City TRTB Service, as well as related personnel specifically the accounting and asset management department. Researchers will also make observations by making direct observations of the financial reporting team at the City of Padang TRTB Office to understand the procedures for financial reporting in related agencies and the risks faced in the field.

In this research, primary data and secondary data will also be used. Where the primary data is data that researchers get directly from the research source, namely the Head of the Padang City TRTB Service, namely Mr. Ir. Dian [2] Fakri, MSc with interview and field observation methods. In addition, researchers will also interview [5] Westi, S.H. as Head of the Organization Division of the Padang City Regional Secretariat, meanwhile, Arfi [1] Anis, S.H. as the Assistant Inspectorate II in the Inspectorate of Padang City, and Ir. [3] Nurfitri, Msi as Former Head of General Sub-Division of the Padang City TRTB Service.

The things that will be asked during the interview are to find out when the LAKIP preparation begins, how is the distribution of Padang City LAKIP, how objectivity is in the evaluation of LAKIP itself, and the real benefits of LAKIP itself especially for the Padang City TRTB Office. The things that will be asked are the standards and important points that will be asked which might develop, but still within the limits of the research problem during the interview.

The secondary data used is data obtained from various sources, such as accounting standards, government regulations, LAKIP documents of the Padang City TRTB Office, and also the official website of the relevant institutions. The research design used is a qualitative descriptive case study, where the data collected will be analyzed, and compared with existing accounting standards, field practices, and applicable government regulations.

The development of the theory will start from the theory of existing government financial statement properties, accounting standards and accounting policies for government work units, both with benchmarks in Indonesia and other relevant countries, and then make modifications to the case analysis, so as to produce a new theory.

## **ANALYSIS AND DISCUSSION**

General description of the City of Padang in the TRTB Service in terms of geographical location, the City of Padang is located between the meeting of the two Esia plates and the Eurasian plate, so that it can cause a large earthquake and can be followed by a tsunami. This natural disaster has an impact on

shifting priorities in the use of land in the city of Padang, namely from agricultural land to offices and community housing. The city of Padang is divided into red zones, namely red zones (beachside / tsunami alert) and green zones (hills / safe areas). This was done as a security measure in the event of a tsunami. The City Government of Padang has eight disaster recovery reconstruction policies, namely:

1. Move the central government of Padang Government to the Air Pacah area, Koto Tangah District, which has been approved by the president through PP
2. Revitalize Padang Raya Market and Satellite Market
3. Organizing the city transportation network
4. Organizing the old downtown area such as Pondok, Muaro, and Pasa Gadang
5. Restoring education and health facilities
6. Restoring houses and community settlements that were destroyed by the earthquake
7. Restoring the mental community through counseling and evacuation strategies
8. Revise Regional Spatial Planning (RTRW) and Regional Long-Term Development Plan (RPJMD)

This change in TRTB planning has an impact on reducing land as agricultural land to residential and office land. However, the Padang City government has a policy that agricultural land which is actively functioning and has a good irrigation system is not permitted to be converted into office and residential land to maintain regional food support. The control over dense forests and protected forests in the city of Padang is still lacking, so forest land is not allowed to be converted into residential and office land.

In terms of demography, after the natural disaster in the form of an earthquake in the city of Padang, many residents lost their homes and livelihoods. This is due to the fact that most residents in Padang City work as traders and office employees who lose their land to do business. The large number of shop houses and business facilities that were destroyed during the earthquake made the economy of Padang City slightly paralyzed during the post-disaster recovery period. This makes the Padang City government must work hard to restore facilities and infrastructure as soon as possible. Impact on changes in TRTB planning, namely the increasing need for construction of housing facilities for the population. The assistance distributed by the central government must be immediately divided evenly and allocated for the recovery of development.

When reviewed from the latest 2017 data, the 2017 activity budget available to support the achievement of targets/performance accountability indicators for the performance of the Padang City TRTB is Rp.4,851,483,378.00 with a realization of Rp4,419,615,980.00 or approximately 91.09%. From each activity supporting the performance of the

Padang City TRTB Office, only one activity reached only 53% and the rest averaged 80% but the physical realization of the overall activity reached 100%. From this it can be seen that the Padang City government has tried its utmost to restore facilities and infrastructure in the City of Padang and has been utilized as a whole when looking at the receipt of IMB retribution which reached 100.3%. This excess of 0.3% comes from the previous year's IMB levy that was just issued.

Post-disaster transportation and telecommunications conditions in Padang that are paralyzed are also important factors that require the attention of the Padang City government. the airport which was paralyzed and the bridge that collapsed made the distribution of disaster relief encountered obstacles. This had a great impact on the planning of the performance of the Padang City TRTB Office, which ultimately prioritized the development of transportation and communication facilities in the disaster reconstruction agenda.

In terms of regional financial capability, Padang City still has a small amount of Local Own Revenue (PAD), and this is an indication that Padang City still relies heavily on the central government to fund development in its area. So far, the revenue of regency / city PAD in Indonesia is still very small and even only around 9 percent of all state revenues (Hirawan, 2011). From this it can be concluded that the city of Padang is still very dependent on the government budget in its spatial planning.

Analyzed from poverty data in Padang City, it can be seen that the percentage of poor population in 2014 was 13.95%, in 2015 it was 13.06%, while in 2016 it was 11.14%. This decrease in poverty must have been indirectly influenced by the increase in the construction of facilities and infrastructure that was increasingly being carried out by the Padang City government.

The Padang City TRTB Office as one of the public service government agencies, especially licensing services, of course has the duty to serve the public. In an effort to provide the best service for the community, the TRTB Office has a motto that is "Prima and Professional in Service." There are also services flow in the TRTB Service as follows:

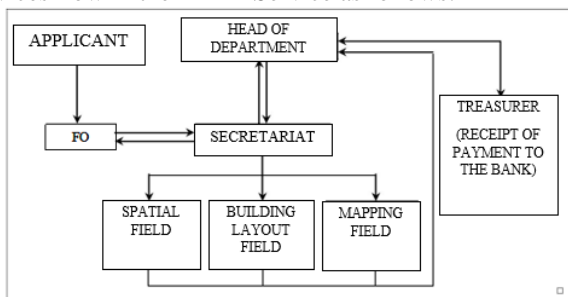


Figure 4 SKPD Service Flow

Source: Strategic Planning of Padang City TRTB Office 2014-2019

Based on the diagram above it can be seen that the service flow in the Padang City TRTB Service has used a coordinated service flow. This indicates that each field that is in charge of technical implementation in the field will work in an integrated manner to be able to complete licensing in accordance with applicable regulations. In addition, according to Perda No. 11 of 2011 concerning levies which states that every decision letter that has been ratified by the Head of Service will be given after the payment slip has been completed by the applicant through a bank that has been previously appointed.

Of course internal and external problems cannot be avoided in urban spatial planning efforts. This city development policy is strongly influenced by the carrying capacity and capacity of the existing space. As the Capital of the Province of West Sumatra, Padang City has a strategic role as the collection and distribution node of goods and services. However, like a city, the city of Padang, of course, has limitations in carrying capacity and capacity for space that can be developed for urban activities. This limitation is affected mainly by disaster vulnerability, the presence of protected areas and irrigated fields.

For this reason the community is obliged to make a permit stating that a land or property is theirs, so it does not incur public unrest, because there is a guarantee of legal certainty that proves ownership of the land. One type of permit is to make a City Plan Statement (KRK) which must be legally owned by every person or legal entity that owns a piece of land or who will build a building on the land. This is intended so that the use and utilization of a property in accordance with as it should. When viewed from land use, nearly half of the land use in Padang City is dense forest, and ten percent is used as residential land.

For the sake of the smooth process of its community service, the TRTB Service is required to draw up a strategic plan. This is in accordance with the mandate of Law Number 25 of 2004 concerning the National Development Planning System Chapter III Article 7 Chapter V Article 15 that the Head of the Regional Apparatus Work Unit shall prepare a Strategic Plan for the Regional Work Unit (SKPD) in accordance with their main duties and functions based on in the Regional Medium-Term Development Plan (RPJMD). For this reason, development planning documents are compiled and the basis for preparing the strategic plan are:

1. Law Number 25 of 2004 concerning the National Development Planning System (SPPN)
2. Law Number 32 of 2004 concerning Regional Government as amended several times, and the last time was in 2008

3. Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Governments
  4. Law Number 25 of 2004 concerning the Role and Responsibilities of the Head of the SKPD to prepare the SKP Rensra, the Linkage of the Vision and Mission of the Elected Regional Head
  5. Government Regulation Number 59 of 2005 concerning Regional Financial Management
  6. Government Regulation No. 38/2007 concerning the distribution of Affairs between Governments
  7. Provincial Government and Regency / City Government Minister of Domestic Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management
- Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies, Presidential Instruction Number 7 of 1999 concerning Performance Accountability of Government Agencies, Decree of the Minister of State for Administrative Reform Number KEP-135 / M.PAN / 9/2004 concerning General Guidelines for Evaluation of LAKIP, and Regulation of the Minister of Administrative Reform and Bureaucratic Reform No. 25 of 2012 concerning Guidelines for Evaluating the Performance Accountability Evaluation of Government Agencies, has instructed the Kemenpan RB to issue an evaluation of LAKIP, therefore the Kemenpan RB issued an assessment of Padang City LAKIP as follows:

Table 1 Assessment of LAKIP Kota Padang 2014 – 2017

Source: Circular of the Minister of Administrative Reform and Bureaucratic Reform concerning Evaluation Results of the Performance of Government Agencies

The components assessed are performance planning, performance measurement, performance reporting, performance evaluation, and performance achievements. These components are combined into an evaluation of the results of the evaluation of the level of performance accountability. Meanwhile, the LAKIP SKPD evaluation results, in particular the Office for Spatial Planning for Buildings and Housing (TRTB) issued by the City Inspectorate are:

<b>Padang City Government</b>	<b>2014 Score</b>	<b>2015 Score</b>	<b>2016 Score</b>	<b>2017 Score</b>
<b>Value of Evaluation Results</b>	52,98	50,15	60,06	70,46
<b>Level of Performance Accountability</b>	CC	CC	CC	B

Table 2 Assessment of LAKIP of the TRTB Service by the Padang City Inspectorate Year 2014 – 2017

<b>TRTB Service</b>	<b>2014 Score</b>	<b>2015 Score</b>	<b>2016 Score</b>	<b>2017 Score</b>
<b>Value of Evaluation Results</b>	80,00	Not selected as the SKPD evaluate d	83,87	Not selecte d as the SKPD evaluat ed
<b>Level of Performance Accountability</b>	B		B	

Source: Accountability Evaluation Results Report Padang City TRTB Service

Judging from the results of the assessment of LAKIP, Padang City still gets a predicate that is not so good. But in terms of SKPD, especially the TRTB Office as the object of research, has already gotten quite good evaluation results.

There is no reward system for LAKIP that gets an A, because getting a prestigious recognition from the central government that cities already "Have the Best Performance" is a pride that does not require prizes.

This is different from the BPK's assessment of Financial and Asset audits. If the BPK's audit results on Finance get a Fair Without Exception (WTP) assessment, then the region will be rewarded for example an additional special allocation fund. LAKIP is not the case, LAKIP evaluation is an assessment of overall performance so that getting a good assessment has been felt as a reward that is proud of the local government.

On the other hand, there is no punishment for LAKIP that has low scores. However, in accordance with the purpose of making LAKIP as a tool to assess the performance of government agencies and their apparatuses, if LAKIP an SKPD gets a bad rating, then the Head of Office of the SKPD is deemed inappropriate or provides poor performance so that the Mayor may consider replacing the Head of Office in charge .

The information above raises the assumption that the low accountability value in Indonesia is influenced by the absence of a reward and punishment system in preparing LAKIP, so that it is possible that local governments are less motivated to improve their performance so that they can get good LAKIP scores. This assumption is reinforced by information obtained from the RB Kemenpan website on the value of district and city accountability in 2015, seen that only one city in Indonesia received a value of B, namely Sukabumi City, and the rest of the Regencies and Cities in Indonesia only scored CC, C and D. The same thing is seen in the accountability value of Provinces in Indonesia in 2015, only two Provinces received a B value, namely Central Java and East Kalimantan, the rest only received CC and C. The conclusion is that most regions in Indonesia value accountability of the performance of government agencies is still not so good yet.

From the discussion that has been described previously, then this research can be concluded in an overview of the research matrix as follows:

In fact there are some practices that are in accordance with the theories and laws and regulations that apply, some are not appropriate. The planning, budgeting, and LAKIP preparation schedule in the Padang City TRTB Office is in accordance with the applicable laws and regulations. The process that has been carried out is efficient with time benchmarks, LAKIP of Padang city has been reported on time, in terms of effectiveness, LAKIP has also fulfilled its purpose as a report required by Kemenpan RB to be reported by SKPD in Indonesia.

For the distribution of LAKIP, the Padang City TRTB Service is also known to have been in accordance with applicable laws and regulations. Meanwhile, related to Padang City LAKIP, it was delivered to the central government with many copies, namely to the Ministry of Foreign Affairs, Ministry of Home Affairs, and BPKP, as well as reporting to the President. The Head of Service said that it was not possible for LAKIP documents to be submitted to the President. It is common in the implementation of bureaucracy and government that important documents are addressed to the party that has the highest responsibility, ie in this case the President is the copy address, but the physical documents are still submitted to the Kemenpan RB, then the LAKIP evaluation results will be reported to the President.

Whereas the LAKIP evaluation results found an interesting phenomenon. Based on interviews with three different informants found different answers between agencies. The Padang City Inspectorate said that the LAKIP SKPD was evaluated by the Padang City Inspectorate who then issued the results of evaluations and recommendations for improvement where the SKPD was required to follow up. The Padang City Inspectorate also stated that there is supervision on the follow up of LAKIP evaluation. While the Padang City TRTB Office said that so far it had not received the Evaluation Report (LHE) from the Padang City Inspectorate. The LHE only reaches the Padang City Government Secretariat, but it does not go to the Padang City SKPDs. Then the reality that occurs is that there is no follow-up inspection of LAKIP evaluation by the Inspectorate of Padang City. In addition, the examination of the follow-up recommendations of the LAKIP evaluation results was considered irrelevant to be carried out by the Padang City Inspectorate on the SKPD. This is caused by the time difference between the inspection schedule and the schedule for receiving the LAKIP evaluation results. The Padang City Inspectorate conducts routine checks on the SKPD every April, meanwhile the results of the LAKIP evaluation are only issued in May or June, so that examination of the follow-up of the LAKIP evaluation results is

impossible for the Padang City Inspectorate. According to the Padang City TRTB Office this might be caused by the difference in the teams evaluating LAKIP from the teams that carry out routine checks to the SKPD, but are not accompanied by an integrated information system within the internal agencies in the Padang City Inspectorate.

Regarding the benefits of LAKIP itself, it was only for consideration of the performance evaluation of the Head of the SKPD Office. In fact LAKIP was not taken into consideration to improve the performance of the SKPD nor was it a consideration in making the APBD. This is due to the phenomenon of the time difference between the release of LAKIP evaluation results and the time limit specified in preparing the APBD. LAKIP must be presented no later than March and the results of the evaluation will be received around June or July. Meanwhile, the preparation of the draft budget had begun from October of the previous year, and the budget had begun to be implemented in January. So fulfilling the LAKIP evaluation objectives as an improvement material in the preparation of the budget was felt impossible to do, because the budget had been approved long before LAKIP itself was made.

## CONCLUSIONS AND SUGGESTIONS

### CONCLUSSION

From the analysis of LAKIP which took a case in the Padang City TRTB Service in 2014-2017, several conclusions were obtained:

1. The preparation of LAKIP in the Padang City TRTB Service has been carried out in accordance with the applicable laws and regulations, but it needs to be noted that although the LAKIP preparation team is allowed to consult with the BPKP, it does not affect the objectivity of the LAKIP assessment later, even though the BPKP is the body that will evaluate the LAKIP. This is because the team from the SKPD consulted with representatives of the Regional BPKP during the preparation of LAKIP, while those who would later examine and evaluate LAKIP in Padang were the Central BPKP, while those evaluating the LAKIP SKPD were the City Inspectorate.
2. The LAKIP distribution system of the Padang City TRTB Service is in accordance with applicable regulations as mandated in the LAKIP writing guidelines.
3. The LAKIP Value of the Padang City TRTB Service is good enough, but there is no reward and punishment system for regions that get a certain LAKIP value. If you get a good LAKIP score, then it is seen as something that is proud and prestigious so that the Regional Government does not expect a reward. But on the other hand,

although there is no punishment for poor LAKIP scores, it can affect the Position and Rank Consideration Agency (Baperjakat) in assessing the performance of the SKPD Head and considering whether the SKPD Head is still fit to serve or not. The absence of this reward and punishment system has made LAKIP evaluation not yet become the main focus of attention by the SKPD.

The purpose of making LAKIP as a consideration for budgeting and performance improvement has not been fulfilled because the LAKIP evaluation system is still not well integrated and this can be seen from the differences in information arising from sources drawn from different agencies. From the side of the Head of SKPD, acknowledging that LAKIP evaluations have not become a balance in making decisions on budgeting. Recommendations from the results of the LAKIP evaluation have not been followed up as an improvement on the performance of the SKPD. Even the LAKIP evaluation results were not submitted to the SKPD, the documents were only stored in the City Inspectorate. But on the other hand, the Inspectorate stated that they would carry out routine inspections, and in the routine inspections they would see whether the recommendations from the LAKIP evaluation had been followed up or not. If not, it will be reported to the Mayor. Meanwhile information from the former Head of the General Subdivision SKPD states that not all SKPD LAKIPs will be evaluated by the City Inspectorate, and an examination of the follow up of LKIP evaluation recommendations has never been carried out. The benefits of LAKIP are only limited to reports that are made in compliance with statutory orders and are taken into consideration for the granting or defense of positions and ranks.

Researchers are aware that there are still many shortcomings contained in this study. However, based on the conclusions that have been outlined, there are a number of suggestions for related parties that are felt to be useful, namely:

1. The next researcher should examine whether the application of the LAKIP preparation, distribution and evaluation process in the Central Government is the same as what happens in the Regional Government. Or does the Central Government have a more integrated information system so that there is no difference in information from one agency to another.
2. For the Regional Government of the City of Padang, it should pay more attention to LAKIP and utilize the results of LAKIP preparation. So that the business of making LAKIP becomes more beneficial for the progress and improvement of governance in Indonesia.

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