



**GOVERNMENT PERFORMANCE ACCOUNTABILITY  
(Case Study of the Ministry of Law and Human Rights Banten)**

Bhanu Sachio<sup>1</sup>

Public Administration Study Program, Faculty of Social and Political Sciences  
Sultan Ageng Tirtayasa University  
[6661220055@untirta.ac.id](mailto:6661220055@untirta.ac.id)

Ipah Ema Jumiati<sup>2</sup>

Public Administration Study Program, Faculty of Social and Political Sciences  
Sultan Ageng Tirtayasa University  
[ipah.ema@untirta.ac.id](mailto:ipah.ema@untirta.ac.id)

Maya Siti Aulia<sup>3</sup>

Public Administration Study Program, Faculty of Social and Political Sciences  
Sultan Ageng Tirtayasa University  
[6661220039@untirta.ac.id](mailto:6661220039@untirta.ac.id)

Maylaffaiza Intan Adriani<sup>4</sup>

Public Administration Study Program, Faculty of Social and Political Sciences  
Sultan Ageng Tirtayasa University  
[6661220094@untirta.ac.id](mailto:6661220094@untirta.ac.id)

Annasya Nazhifa<sup>5</sup>

Public Administration Study Program, Faculty of Social and Political Sciences  
Sultan Ageng Tirtayasa University  
[6661220161@untirta.ac.id](mailto:6661220161@untirta.ac.id)

Salwa Syifa Almaida<sup>6</sup>

Public Administration Study Program, Faculty of Social and Political Sciences  
Sultan Ageng Tirtayasa University  
[6661220195@untirta.ac.id](mailto:6661220195@untirta.ac.id)

**ABSTRACT**

Accountability is a form of accountability of a business owner or an organization to parties who are entitled to obtain and ask for information about business activities or performance in carrying out duties to achieve certain goals. Performance Accountability is the obligation of a government agency in accounting for the success or failure of the implementation of programs and activities. Performance Accountability is intended as from stakeholders to achieve the organization's mission measurably with predetermined performance targets / targets then outlined in government agency performance reports that are prepared periodically. The research method used is a *literature review* which refers to scientific journal articles as the source of the data. Accountability of government performance at the regional office of the



Ministry of Law and Human Rights in Banten achieved success in 2022. The success is that the percentage of achievement of the Banten Regional Office performance indicators in 2022 is 110.49%, where there are 55 performance indicators that have succeeded in even exceeding the set target and there are 2 performance indicators. Meanwhile, for the analysis of resource efficiency in terms of performance indicator achievement, the overall average achievement of 58 performance indicators of the Banten Regional Office in 2022 reached 110.49%. This shows that there is an efficient use of resources in achieving performance in 2022, namely with the realization of the budget used in the implementation of performance of 96.88% can produce performance target achievements.

**Keywords : Accountability, Performance, Banten**

### **PROBLEM BACKGROUND**

In Indonesia, people's demands for clean, transparent, and accountable government are getting higher. Where, the government as the person in charge of public services must of course respond seriously and firmly to provide the best service to the community. All elements in government, both central and regional, must be committed and work together to achieve good accountability. Performance accountability is a crucial aspect to achieve good governance in the management of public organizations. The assessment of successful achievement of organizational objectives is determined by the public accountability process that marks the end of the public sector accounting cycle. Performance accountability has become a legal requirement for organizations, which are expected to meet organizational accountability through their performance. To achieve organizational performance, it is necessary to optimize and simplify various processes such as planning, budgeting, budget realization, control and service, financial reporting, auditing, and public accountability. This approach is essential to ensure that public organizations fulfill their legal obligations and provide effective services to the public (Bastian, 2010: 88). The performance of government agencies related to budget implementation can be controlled through an effective reporting system. Where, this system serves as a guide to evaluate government performance within a certain period of time, with the aim of increasing responsibility in the future. The importance of a good reporting system lies in its ability to present reports honestly, objectively, and transparently, in accordance with Government Accounting Standards (SAP) and the financial reporting requirements of public sector organizations. Thus, an inadequate reporting system can mislead report users and potentially result in wrong decisions (Kartika & Sukanto, 2019).

The Ministry of Law and Human Rights strives to improve the quality of public services in accordance with the provisions contained in the Decree of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 63/KEP/M.PAN/7/2003 dated July 10, 2003, which outlines the General Regulation of Public Service Implementation Guidelines. This organization aims to improve the performance of its work units by providing services that are in accordance with the needs and satisfy service users. This action will help improve the competitiveness of the Ministry in delivering public services.



The Inspectorate General of the Ministry of Law and Human Rights is responsible for overseeing services provided by various units within the ministry. As a government agency, the ministry is tasked with providing a range of complex and challenging services. In addition, the ministry must address public demands for service delivery reform. The Regional Office of the Ministry of Law and Human Rights Banten is a sub-institution responsible for organizing ministerial services in the province, and is responsible to the Minister of Law and Human Rights in accordance with relevant laws and policies.

The Regional Office of the Ministry of Law and Human Rights Banten follows the guidelines stipulated in the Regulation of the Minister of Law and Human Rights of the Republic of Indonesia Number 33 of 2020, which details the Strategic Plan of the Ministry of Law and Human Rights for the period 2020-2024. This plan forms the basis for a Performance Agreement between echelon 1 units and the Regional Office, which sets out performance targets to be achieved. The Ministry of Law and Human Rights is responsible for the implementation of duties and functions in the fields of human rights, laws and regulations, corrections, and immigration, in accordance with the mandate contained in Law Number 39 of 2008 and Presidential Regulation Number 44 of 2015.

## LITERATURE REVIEW

Accountability means the obligation of the agent to explain, inform, report and disclose all actions and duties assigned to him to the principal, who has the right and authority to demand responsibility. According to Sedarmayanti (2003), accountability is the obligation of a person or group to provide explanations and responsibilities for their performance and actions to parties who have the right or authority to demand explanations. From the previous statement, it can be concluded that accountability is a responsibility that must be fulfilled by individuals or groups to the organization for every activity carried out to achieve the goals that have been set.

Performance is an important measure of how successful an organization's activities, programs, and policies are in achieving its goals and objectives. It is also a way to evaluate individual and group success. To accurately assess performance, predetermined success criteria in the form of goals or targets must be established. Without these benchmarks, it is impossible to measure performance. Performance measurement is a useful tool for tracking progress and improving decision making. Clear and measurable performance indicators are needed to assess and improve performance.

Performance accountability refers to the trustee's responsibility to provide accountability, report and present all activities under his authority to the trustee who has the authority to hold them accountable, as stated by Mahsun (2006). Which, this is in accordance with Article 5 of the Presidential Regulation of the Republic of Indonesia Number 29 of 2014, as for the implementation of the Government Agency Performance Accountability System (SAKIP) including:

a) Strategic Planning

Strategic planning involves the process by which the organization selects the programs to be implemented and the allocation of resources for a period of



several years into the future. In this context, government agencies need to systematically and sustainably formulate a vision, mission, goals, objectives, strategies, policies, and programs that will be realized within a span of 1 to 5 years, taking into account the available potential.

b) Performance Measurement

Performance measurement is a step to compare the performance achieved with the performance targets outlined in the performance agreement document associated with the deployment of the annual APBN / APBD.

c) Performance Reporting

Performance reporting and Annual Performance Report refer to the process of preparing and presenting reports that document the achievement of work within the allocated budget. The Annual Performance Report should include strategic planning, achievement of government agency targets, achievement of strategic objectives, and adequate explanation of performance achievement.

d) Performance Evaluation

Performance measurement is an evaluation process that is carried out regularly to evaluate the achievement of employee work goals and overall organizational performance.

e) Performance Achievements

The purpose of performance achievement is to evaluate the extent to which the activities set out in the Strategic Plan and Annual Performance Plan have been successfully or failed to be implemented.

In connection with the growing public desire for honest and open governance, there is an urge to create and utilize an accountability system known as the Government Agency Performance Accountability Report (LAKIP). The aim is to ensure that governance and development are conducted in an ethical and effective manner, free from any form of corruption, collusion, or nepotism.

The Government Agency Performance Accountability Report (LAKIP) is a report that is routinely prepared and submitted by government agencies. The purpose of this report is to provide an overview of the achievement of the performance of programs and activities that have been determined, as well as the use of the budget that has been given. The data and information presented in LAKIP should be relevant and useful to decision makers in evaluating the success or failure of the implementation of programs and activities by government agencies (LAN:2003).

## RESEARCH METHODOLOGY

The study used in this study is a literature review that refers to scientific journal articles as the source of the data. A literature review involves the collection and analysis of various documents, whether published or unpublished, that provide information, ideas, data, and evidence on a particular topic. These documents are written from a specific perspective and with a specific purpose in mind, and the review process involves assessing their relevance and effectiveness in relation to the research being conducted. This approach is described by Hart (1998), as a way to investigate a topic and evaluate the quality of existing literature in the field. This series



of research activities is related to collecting data, recording, then processing the existing data into a scientific article.

## DISCUSSION

To evaluate the performance of the Regional Office of the Ministry of Law and Human Rights Banten in 2022, they compared their goals and realization using performance indicators for each activity target and budget. They measure the financial and non-financial aspects of performance to determine the success of the organization. Based on these data, it can be seen that the Banten Regional Office has exceeded the 2022 performance agreement target. The success of the Banten Regional Office kineria achievements in 2022 is also proven by the achievements that have been achieved including:

1. Award from Museum Rekor-Dunia Indonesia (MURI) for the record of the Longest Non-stop Online Dissemination of Legal and Human Rights Services (100 Hours Podcast)
2. Award of the Banten Provincial Information Commission to the Banten Regional Office as an Informative Public Agency in the Implementation of Law Number 14 of 2008 concerning Public Information Openness.
3. Banten Regional Office Ranked Second for Budget Performance in the Intellectual Property Sector in 2022.
4. Banten Regional Office won an Award for the Implementation of the Excellent Program for the Realization of an Intellectual Property Clinic through the *Mobile IP Clinic*.

The analysis of the performance achievements of the Regional Office of the Ministry of Law and Human Rights Banten in 2022 is described as follows:

### 1. Success and Failure Analysis

In 2022, the Banten Regional Office carries out 22 Activity Targets with 58 Activity Performance Indicators. Based on the performance indicator achievement table described earlier, it is known that the percentage of achievement of the Banten Regional Office performance indicators in 2022 is 110.49%, where there are 55 performance indicators that have succeeded in even exceeding the set target and there are two performance indicators that have not optimally achieved the target. The success of the achievement of these performance indicators include:

- a. The results of the Community Satisfaction Index survey for the 2022 period on Legal and Human Rights Services at the Banten Regional Office were 17.21 (scale 17.5), Immigration Services were 17.29 (scale 17.29) and Correctional Services were 17.41 (scale 17.41) and the results of the internal service survey at the Banten Regional Office were 98.79 (scale 100).
- b. An increase in the number of PNBP for General Legal Administration Services (AHU) in 2022 where the number of PNBP in 2022 is IDR 176,149,700,000 with a service volume of 1,290,383 services. Meanwhile, the number of PNBP in 2021 is IDR 152,605,950,000 with a service volume of 1,277,411 services. This shows an increase in the number of PNBP in





2022 where the percentage increase in PNBPN is 15.43% and the increase in the number of services is 1.01% from the previous year.

- c. The number of Intellectual Property services facilitated in the Banten Region in 2022 is 11,730 applications, including 7,858 trademark applications, 3,696 copyrights, 133 industrial designs, and 43 patent applications.

The achievement of these performance indicators even far exceeds the predetermined target of 127 services. The total PNBPN from Intellectual Property services in 2022 is Rp. 15,986,280,000, In addition to the success of performance achievements that have been achieved in 2022, there are still 2 performance indicators that have not been achieved optimally, including related to the completion of public complaint reports on the implementation of the Notary position (AHU Performance Indicators), and the Legal Aid Service Satisfaction Index (BPHN Performance Indicators). This is because there are several obstacles that are uncontrollable and most of them come from external (external parties) including the following:

- a. It is difficult to fulfill the assembly elements (Academics, Notaries, Government) in the MPW examination session due to the busy profession, resulting in a low level of resolution of Notary complaint reports.
- b. The assessment of the satisfaction index of legal aid services is carried out on legal aid services provided by 21 OBH/LBH (Legal Aid Organizations/Institutions) accredited in the Banten Region. Based on the results of the supervision of the Regional Office that the implementation of legal aid is in accordance with the provisions and laws and regulations, but the results of the assessment of the satisfaction index of legal aid services are still quite low. The assessment made by the recipients of legal aid is more subjective on the performance provided by OBH/LBH. This is because some legal assistance services are carried out online in accordance with PPKM policies so that OBH/LBH's performance in providing legal services is considered less than optimal by legal aid recipients.

## 2. Resource Efficiency Analysis

In 2022, the budget ceiling within the Banten Regional Office is IDR 350,701,938,000 with a total of 1,671 employees. Based on data in the 2022 Performance Achievement Dashboard table, the budget realization of the Banten Regional Office is IDR 344,768,010,757 with a percentage of budget realization of 96.88%. Meanwhile, in terms of performance indicators, the overall average achievement of 58 performance indicators of the Banten Regional Office in 2022 reached 110.49%. This shows that there is an efficiency in the use of resources in achieving performance in 2022, namely with the realization of the budget used in the implementation of performance of 96.88%, it can produce the achievement of performance targets of 110.49% or there is an efficiency in using resources of 12.19%.



## CONCLUSION

Based on the results of the previous discussion, it can be seen that the Regional Office of the Ministry of Law and Human Rights Banten in 2022 showed impressive achievements. In implementing 22 activity targets with 58 performance indicators, they managed to achieve an indicator achievement percentage of 110.49%. A total of 55 performance indicators successfully exceeded the set targets, reflecting success in achieving organizational goals. Some notable achievements include the results of a survey of public satisfaction with high legal and human rights services, an increase in the number of general legal administration services, and the number of intellectual property services facilitated in the Banten Region. Although there are two performance indicators that have not been achieved optimally, uncontrollable constraints originating from external parties are the main factors in this matter. In addition, the Banten Regional Office also succeeded in achieving efficient use of resources with budget realization of 96.88% which resulted in the achievement of performance targets of 110.49%, indicating efficient resource management.

## REFERENCE

- Bastian, Indra. 2010. Public Sector Accounting Third Edition. Jakarta : Erlangga Publishers.
- Fadila, S. N., & Budiwitjaksono, G. S. (2022). PERFORMANCE ACCOUNTABILITY ANALYSIS OF SIDOARJO REGENCY GOVERNMENT AGENCIES. *Jurnal JIMAT (Scientific Journal of Accounting Students)*, Vol. 13 No. 2.
- Inspectorate General of the Ministry of Law and Human Rights of the Republic of Indonesia. Background. Retrieved from : <https://itjen.kemenumham.go.id/latar-belakang/>. (Retrieved April 09, 2023 at 20:36 WIB).
- Kartika, R. D., & Sukamto, S. (2019). The Effect of Clarity of Budget Targets, Accounting Control, and Reporting Systems on the Accountability of Government Agency Performance (Empirical Study at Surabaya City Regional Office). In *Liability*.
- Ministry of Law and Human Rights. LKJIP Year 2022. Retrieved from : <https://banten.kemenumham.go.id/attachments/article/5981/LKjIP%20Kawil%20Banten%20Tahun%202022.pdf>. (Accessed April 09, 2023 at 5:20 PM)
- Mahsun, Mohamad. 2006. Public Sector Performance Measurement: First Printing. Yogyakarta : BPFE-Yogyakarta Publisher
- Mestika Zed, Literature Research Methods, Jakarta: Yayasan Obor Indonesia, Cet. 1st, 2004.
- Sedarmayanti, 2003. Human Resources and Work Productivity. Bandung : Ilham Jaya Publishers.
- <http://eprints.ums.ac.id/46407/1/BAB%20I.pdf>. (Retrieved April 09, 2023 at 19:39 WIB).
- [https://repository.uinsuka.ac.id/13151/6/6.%20BAB%20I\\_2018390AKN.pdf](https://repository.uinsuka.ac.id/13151/6/6.%20BAB%20I_2018390AKN.pdf). (Retrieved April 09, 2023 at 10:56 WIB).