RESEARCH ARTICLE
published:31 January 2026
doi: 10.21070/jas.v10i1.2044

Exploring Performance Accountability in Practice: A Phenomenological Approach

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General background: Accountability is a key principle that ensures every action can be justified**. Specific background:** In 2023, the SAKIP assessment at the South Kalimantan Land Office of the Ministry of ATR/BPN recorded a decline compared to the previous year, raising the need to identify its causes. **Knowledge gap**: Existing research provides limited frameworks to explain recurring government performance issues and rarely examines accountability within the latest AKIP regulation, Permen PANRB No. 88/2021**. Objective:** This research explores the development of SAKIP within that regulation to understand the reality versus the ideal of AKIP. **Methods:** Using a qualitative phenomenological method with interviews and document analysis. **Results:** This study identified key barriers as misalignment between programs and strategic plans, lack of appreciation, and human resource qualifications that do not align with the required educational background. **Novelty:** The study contributes by applying a phenomenological perspective based on Regulation No. 88/2021, revealing methodological and contextual insights for accountability reform. **Implications:** It highlights that performance reports serve as a core expression of accountability, while also exposing the gap between the ideals of AKIP and their implementation on the ground.

Keywords: Accountability Performance, Government, Public Sector Performance, Phenomenological Approach

OPEN ACCESS

ISSN 2548-3501 (online)
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Received: 10 September 2025
Accepted: 05 November 2025
Published: 31 January 2026
Citation:
Bagoes and Respati (2026)
Exploring Performance Accountability in Practice: A Phenomenological Approach to the Ministry of ATR/BPN, South Kalimantan

INTRODUCTION

The Reformation era in Indonesia, started which the fall of Suharto's regime in 1998, quickly changed social and political constellations. The event became an impetus for setting transparency and public accountability as the main goals in every aspect of government (Ashari,2025). The issue of government performance is always in the public spotlight and triggers increasingly high demands for accountability from state administrators for the trust entrusted to them. Based on Article 7 of Law Number 28 of 1999, the principle of accountability is the determining factor for every activity or action related to the realization of the government's mandate, which must be accountable to the people as the holders of the highest sovereignty in the state. The results of the SAKIP assessment at the Land Office within the scope of the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province in 2023 show that several work units experienced a decline in assessment percentages in 2023 compared to 2022, as can be seen in the following SAKIP assessment table 1

[Tabel 1. Summary of SAKIP Evaluation Results for Fiscal Year 2022-2023]

The performance assessment results for the Land Office within the scope of the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province are quite good, but it can be seen that although the ranking category has not changed, several Land Offices experienced a decrease in assessment percentage in 2023 compared to 2022. A total of 6 (six) work units experienced a decline in assessment. When divided by the total number of work units, which is 14 (fourteen), and multiplied by 100%, the percentage of decline is 42.85%. Overall, this problem occurred because several performance assessment components experienced a significant decline. PermenPAN RB Number 88 of 2021 explains in detail the criteria for components in the AKIP evaluation, namely performance planning, performance measurement, performance reporting, and performance evaluation. The decline in SAKIP evaluation scores needs to be further examined in order to identify problems in the implementation of AKIP and challenges faced in the implementation of each performance evaluation component. In several studies, many factors may have contributed to the decline in the performance assessment component score, as stated by Widianto & Karina (2021), Lestari & Valiant Salomo (2022), Tangdilassu et al. al (2023) in their research found problems related to performance reporting, performance measurement and indicator determination, in performance reporting there were no strategic issues, and finally there was no problem-solving strategy. Other factors that are obstacles in compiling LAKIP, according to Widianto & Karina (2021), Azriel *et al* (2024), and Stephani & Yonnedi (2024), are limited employees/human resources and a lack of socialization and assistance from the central government regarding SAKIP, which is one of the inhibiting factors. However, On the other hand, Stephani & Yonnedi (2024) in their research stated that the process and procedures of socialization related to the implementation of SAKIP include socialization regarding guidelines carried out before the SAKIP self-assessment is implemented. Other factors that influence the implementation of SAKIP in government agencies include, as stated by Nashihah *et al* (2021) and Stephani & Yonnedi (2024), the absence of a reward and punishment system for employees and work units, which results in a lack of motivation for employees to improve their performance. lack of incentive to improve public services due to minimal punishments, accountability mechanisms become "dysfunctional," so that government officials are less motivated to improve public service provision/investment in the area, which has a negative impact on government performance (Provenzano, S. 2024).

This study adopts agency theory as its theoretical basis, which describes the agency relationship between principals and agents. According to Jensen & Meckling (1976), an agency relationship is an agreement in which one or more parties (principals) appoint another party (agent) to perform services for them, granting the agent decision-making authority. In line with this statement, according to Supriono (2016), the concept of agency theory is a contractual relationship between the principal and the agent, namely the decentralization or delegation of decision-making authority from the principal to the agent. The agency relationship is expected to create alignment of objectives between the principal and the agent. However, according to Jensen & Meckling (1976), if both parties strive to maximize utility, it is likely that the agent will not always act in the principal's best interests. To reduce such deviations, the principal can set appropriate incentives for the agent and bear the costs of supervision aimed at controlling the agent's deviant behavior.

Agency theory in the public sector is applied in the relationship between agents, namely the government, and the public or society as principals. Agents have an obligation to report the results of their work to the principal, namely the community, as a form of performance accountability. Public accountability can be defined as the obligation of the trusted party (agent) to provide accountability, convey, report, and disclose all activities and actions that are their responsibility to the trusting party (principal) who has the right and authority to demand such accountability (Pratama, *et al* 2019); (Wardhani & Sudaryati, 2021). State by Dallagnol, *et al* (2023) Accountability can be seen as a good governance practice that promotes public value creation by achieving legitimacy, or as one component of a set of public values that also helps define good governance. Schillemans, *et al* (2022) emphasizes that the accountability of government institutions cannot be understood solely through general theory; the combination of administrative structure, state power, and specific historical factors of the country greatly determines the form and intensity of accountability. Accountability in collaborative governance comprises a tangled web of vertical and horizontal accountability relationships. Although different accountability mechanisms are apparently complementary, they also clash with each other, producing serious accountability tensions (Lee, 2022). Duran (2024) stating that public accountability research continues to evolve and emphasizing that

accountability measures and their impact on organizational performance.

Various phenomena that have occurred and research that has been explored from several previous studies are interesting to re-examine in relation to the performance accountability of government agencies. This study is a replication and development of a previous study conducted by Apriliani & Wibowo, (2022). The existing literature does not have a comprehensive approach that can describe in more depth the causes of ongoing problems in government performance. In addition, there are still few studies that examine performance accountability issues under the latest regulation on AKIP, namely Permen PANRB No. 88 of 2021, so this study will review in more depth the development of SAKIP with the latest regulations The difference between this study and previous studies lies in the research object and approach in the research method as well as the focus of the problem in the study. In this study, the research object is the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province, whereas in previous studies, the research object was the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of North Sumatra Province.

This study uses a qualitative research method with a phenomenological approach, and the focus of this study is related to the reality of performance accountability faced by subjects based on their experiences and how they understand and articulate those experiences in relation to performance accountability. Research on government performance accountability using a phenomenological approach based on Regulation No. 88/2021 is still rare, so this study is expected to reveal the essence of how individuals feel, interpret, and give meaning to performance accountability. Phenomenology offers methodological insights for organizational research by providing ways to grasp the lived meanings of work, leadership, and organizational life that are often obscured by purely quantitative or functionalist approaches (Koskela, 2021). Meanwhile, previous research conducted by Apriliani & Wibowo (2022) used a qualitative research method with a case study approach that emphasized descriptive and contextual analysis of accountability practices The regulations used as references were PermenPAN and RB No. 53 of 2014 and PermenPAN and RB No. 12 of 2015, which have now been replaced by PermenPAN RB No. 12 of 2015.

PermenPAN RB Number 88 of 2021 was issued with the aim of accommodating the complexity of performance measurement of government agencies and rapid technological advances. Ministerial Regulation No. 88 of 2021 details the criteria for components in AKIP evaluation, namely performance planning, performance measurement, performance reporting, and performance evaluation, so that in this study, Ministerial Regulation No. 88 of 2021 serves as the regulatory reference. With various phenomena and regulatory changes in SAKIP evaluation, this study aims to determine the reality and idealism of the Performance Accountability Evaluation of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province. This study is expected to contribute to the development of accounting science in the public sector and serve as a reference and scientific material in the field of public sector performance measurement. It is also expected to serve as a reference and source of information to increase the awareness of government organizations regarding performance accountability. Furthermore, it is hoped that this study can provide input for the government, in this case the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province, to optimize government performance accountability through improvements in the AKIP components, namely planning, performance measurement, performance reporting, and performance evaluation.

METHODS

This study uses a qualitative research method with a phenomenological approach, and the focus of this study is related to the reality of performance accountability faced by subjects, both in terms of problems and challenges faced by research subjects. The phenomenological approach was chosen in this study to reveal the meaning of performance accountability based on the perspectives and life experiences of the subjects and how they understand and articulate those experiences. Phenomenology itself is the study of knowledge that comes from consciousness, or the way of understanding an object or event by experiencing it consciously (Hadi & Rusman, 2021). It is hoped that the phenomenological approach will provide an overview of the problems in performance accountability based on the experiences of ASNs who are directly involved in the implementation of SAKIP.

The subjects of this study were all work units, namely the District/City Land Offices within the scope of the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province, which consisted of 14 work units. However, this study was conducted more specifically on six work units that represented increases and decreases in performance assessment components, namely work planning, performance measurement, performance reporting, and performance evaluation. The 6 (six) work units include the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province, the Land Office of Banjarmasin City, the Land Office of Banjarbaru City, the Land Office of Banjar Regency, the Land Office of Tapin Regency, the Land Office of Hulu Sungai Tengah Regency, and the Land Office of Tabalong Regency. The selection of subjects and informants in this study used purposive sampling. This sampling technique is considered appropriate because the researcher will identify several parties who have a deep understanding of the essence of government agency performance accountability (AKIP). Purposive sampling allows researchers to focus on groups or individuals who are most relevant to the research objectives, thereby producing richer and more specific information (Subhaktiyasa, 2024).

Data collection techniques through in-depth interviews and documentation, interviews were conducted with nine (9) informants, namely the Head of Administration at the South Kalimantan ATR/BPN regional office, the Head of the

Planning, Evaluation and Reporting Subdivision at the South Kalimantan ATR/BPN regional office, one (1) Planning, Evaluation and Reporting Executive Staff, one informant who is the Head of the Category BB Land Office, one informant who is the Head of the Administration Subdivision at the Category A Work Unit, two informants who are the Heads of the Administration Subdivision at the Category BB Work Unit, and one informant who is the Coordinator of the Planning, Evaluation, and Reporting Subdivision at the Category A Work Unit. In this study, ethical considerations included providing information about the nature of the research, voluntary participation, permission to record interviews, and confidentiality of participant identities in recordings, transcripts, and complete descriptions (Carpenter in (Hadi & Rusman, 2021). To maintain the confidentiality of the informants' identities in each statement in the interview results, coding will be carried out. The aim is to explore the subjective experiences of individuals (informants) regarding how performance accountability is more open. One avenue to the achievement of that openness is a bracketing interview that is conducted during the preparation stage of the research prior to the collection of any research data (Thomas & Sohn, 2023). In line with this, according to Alhazmi & Kaufmann (2022), bracketing refers to the effort that must be made to be open to listening and observing the phenomenon being described from a new perspective. This is an effort to set aside any preconceptions regarding the phenomenon being investigated. Then, triangulation with documents will be carried out to validate or check the validity of the data. The documents used in this study include the Strategic Plan (Renstra), Performance Reports, PermenPAN RB Number 88 of 2021, and other documents. Prior to the interviews, a guide was prepared to ensure that all topics were covered in the interviews. However, the interviews were developed according to the topics discussed and were not limited to the guide that had been prepared beforehand. The interview results will be classified based on the meaning of each informant's statement and triangulated with valid document sources, such as reports, regulations, and official websites.

RESULTS AND DISCUSSION

Performance accountability in a good agency will essentially describe the officials within that agency as being able to carry out their responsibilities and authorities sincerely so that the planned performance can be achieved (Rosayda et al., 2023). Performance accountability achievements demonstrate the quality of program and activity implementation by the government, where good accountability implementation will result in budget effectiveness and efficiency linked to performance achievements (Latief et al., 2023). In-depth interviews were conducted with informants at the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province, identifying the meaning of performance accountability in each component, namely planning, measurement, reporting, and performance evaluation from the perspective of the informants as subjects.

The results of interviews with informants were incorporated into the research findings and then developed to provide an overview of the reality of AKIP by comparing them with related data as triangulation to validate and examine the validity of the informants' statements. The informants in this study were officials or civil servants from the Land Office who represented the assessment categories, namely Category A and Category BB, within the scope of the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province, totaling nine (9) people. The selection of informants in this study was based on Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 13 of 2019 in Article 11, which states that every functional official must ensure accountability in their position, including functional services based on specific expertise for continuous improvement of organizational performance. In other words, the selection of informants used purposive sampling because the researcher will identify several parties who have a deep understanding of the essence of government agency performance accountability (AKIP). Based on this regulation, the informants selected were officials responsible for performance accountability in their respective work units according to the location used as the research object, as summarized in Table 2

[Table 2 Informan]

The results of the interviews with informants were then incorporated into the research findings and developed to provide an overview of the reality of AKIP by grouping the meanings of each discussion and comparing them with related data as triangulation to validate and examine the validity of the informants' statements. The following are the realities related to performance accountability at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province:

The Reality of Performance Planning: The Dynamics of Determining Work Plans

The interviews with informants began with an explanation of the performance planning process at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province to describe the performance planning process. Based on the interviews and triangulation of data, the cycle or stages in performance planning can be seen in the following figure 1

[Figure 1 Perfomance Planning Cycle]

Based on the information provided by informants regarding performance planning, several stages have been in accordance with applicable regulations, but there are indications of violations of the strategic plan related to the annual work plan (RKT) and work program (PK). As stated by informant I2KEP:

"The RKT (annual work plan) and PK (work program) may not be in line with the Renstra (strategic plan) because during the current year, the budget is not available, so it is not aligned with the Renstra."

Based on the statement from informant I2KPEP, it can be understood that if the budget is not available in the current year, the work program and performance agreement will not be in line with the strategic plan. However, referring to

Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 89 of 2021 concerning technical guidelines for the preparation of performance agreements, performance reporting of government agencies mandates that annual planning documents (RKT, RKP, Work Program) must be aligned and consistent with the strategic plan. If the RKT, RKP, and Work Program are irrelevant and inconsistent with the strategic plan, they can be considered violations of national planning provisions. In addition, Regulation of the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia Number 88 of 2021 encourages every government agency, both central and regional, to commit to and consistently improve the implementation of SAKIP in order to achieve planned performance targets. Work programs and performance agreements that are not in line with the strategic plan can be considered a violation of governance and should be evaluated by the relevant agencies for violating regulations and the principles of good governance.

In addition, the following statement from I3PEP informants also reveals issues related to the implementation of planning within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province. Informants conveyed that they experienced pressure in relation to the process of setting work targets:

“There is a challenge in determining work targets in performance planning because every year we are required to increase our work targets compared to the previous year, at least to the same level, so we cannot lower our work targets.”

It can be understood from the informant's statement that work targets must always be higher than the previous year and indirectly, it is not permissible to lower work targets. However, this certainly requires more attention so that the determination of work targets remains realistic and reflects the actual performance needs that need to be achieved. The performance planning process certainly involves an evaluation of the previous year's performance achievements, so it is only natural that the setting of work targets reflects the actual needs of the agency/institution.

In response to this, the informant expressed his views on the regulatory changes as follows:

“The assessment under the new regulations is indeed more detailed than the previous assessment, which has led to a decline in the assessment, one of which is in performance planning” (Interview with I2KPEP and I5PEP, 2025).

The informant's statement expressing his view on the regulatory change from the original Regulation of the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia Number 12 of 2015 to Regulation of the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia Number 88 of 2021 can be interpreted to mean that ASNs within the Ministry of Agrarian Affairs and Spatial Planning /National Land Agency of South Kalimantan Province are not yet fully prepared to face regulatory changes in AKIP assessment. However, considering that the Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation No. 88 of 2021 came into effect on December 31, 2021, every agency should have been prepared for these regulatory changes. The role of the South Kalimantan Provincial Office and the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency in disseminating information regarding regulatory changes to all of their staff certainly needs to be improved.

Performance planning in the context of the public sector relates to the relationship between the principal (task giver) and the agent (task/authority recipient). The task assignment mechanism stipulated in the performance agreement describes an implicit contract between the principal (central government) and the agent (regional offices and work units in each region). Halim & Abdullah (2006) state that in an agency relationship, there are two parties that enter into an agreement or contract, namely the one who grants authority or power (called the principal) and the one who receives authority (called the agent). Thus, the role of the central government in determining the work plan determines the quality of the work plan as outlined in the agency's performance planning document.

The Reality of Performance Measurement: Employees' Experiences and Subjective Perspectives in the Performance Measurement System and the Meaning of Rewards and Punishments

Performance measurement is used as a basis for assessing the success and failure of activities in accordance with the objectives and goals that have been set in order to realize the vision and mission of government agencies. The measurement in question is the result of a systematic assessment based on a group of activity performance indicators in the form of input, output, outcome, benefit, and impact indicators. This assessment is inseparable from the process of converting inputs into outputs or assessments in the process of formulating policies/programs/activities that are considered important and influential in achieving goals and objectives (LAN: 2003). Informant I2KPEP revealed the technicalities of performance measurement related to his experience in the performance measurement process:

"At the work unit, performance measurement is carried out in each section by comparing actual results with work targets, and then the evidence of actual results is submitted to the planning section for reporting. So, indeed, the Planning, Evaluation, and Reporting section is only responsible for planning, evaluation, and reporting, so measurement is carried out by each technical section. After the report is made, it will be submitted to the Regional Office, and the Regional Office is responsible for supervising and cross-checking the report" (Interview with I2KPEP, 2025).

Then, Informant I1KB revealed the problems in performance measurement:

"Sometimes the obstacle is that it is difficult for the technical section to be honest about the obstacles in performance measurement, so when that happens, usually the Head of the Office will hold a meeting and then they will finally convey the real obstacles they face (Interview with I6PEP, 2025).

Regarding this issue, informant I7KT shared his experience in overcoming coordination problems with the Technical Section:

"If I am indeed bridging communication with the section, sometimes it is like how much must be achieved each month, we do have to communicate with the technical section, so sometimes we cannot force the technical section to disburse the budget to be this much, for example, if the achievement from the performance measurement is this much, so we also have to look at their capabilities in the same way as the technical section. We do not deny that there are certain sections that need to be reminded, but there are also sections that are already aware of/understand budget planning in relation to performance measurement and reporting" (Interview with I7KT, 2025).

The reality related to performance measurement is not only about measuring output or achievement of performance results, but also related to the performance assessment of civil servants within the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province. Referring to the activity targets set by the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province, one of the activity targets is the Civil Service Professionalism Index (IP ASN). The Civil Service Professionalism Index is measured according to the following components.

$$A + B + C + D$$

Description:

A = ASN discipline score (5% weight)

B = ASN competency score (40% weight)

C = ASN performance score (30% weight)

D = ASN qualification/educational background score (25% weight)

Based on each assessment component, the performance of each civil servant is measured in terms of discipline, competence, performance results, and qualifications/educational background. However, the reality regarding human resources at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province is that the placement of civil servants is not based on their educational background and competencies. According to interviews with several informants, a different reality regarding human resources at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province was revealed, which revealed the following:

"Regarding human resources at the Ministry of ATR/BPN, there are fewer and fewer human resources with a background in Administration (Accounting), even though every year the work in Administration is becoming more complex and numerous. In several work units, there is a shortage of analysts and many analyst positions are vacant, which makes it difficult to optimize AKIP. Hopefully, in the future, more attention will be paid to the equitable distribution of employees. (Regarding the capabilities of analysts. Honestly, in Administrative Affairs for SAKIP, I have been greatly assisted by analyst staff. I myself have a technical background. Fortunately, in my work unit, all the analyst positions are filled. I cannot imagine how other work units with many vacant analyst positions in several Land Offices are doing. Of course, this makes it difficult to be optimal in this SAKIP (Interview with I7KT, 2025).

The above statement by the informant was confirmed by an informant who is a structural official at the following work unit, who stated his difficulties related to limited human resources:

"To be honest, we are experiencing difficulties in our office in terms of administration, as many of my staff have moved on, so we have to catch up on a lot of work at once. Currently, I only have one treasurer, one staff member, and one analyst who is on maternity leave, so there are only three of us in administration when there should be three subdivisions, one treasurer, and five staff members" (Interview with I8KT, 2025).

The statements made by several informants above describe the reality of human resources at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province, where a shortage of human resources at the agency is a challenge in efforts to improve performance. The issue of civil servant placement that is not according to educational background and competence must certainly be a concern for the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency so that an evaluation of the performance indicator, namely the Civil Servant Professionalism Index (IP ASN), can be carried out because there is a discrepancy between the indicator and the reality.

In addition, motivation is needed in performance measurement as an effort to improve performance, and motivation is inseparable from the reward mechanism. Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 88 of 2021 mentions the criteria for performance measurement, one of which is related to the basic reference in giving rewards and punishments as well as adjusting strategies to achieve effective and efficient performance. In fact, the provision of rewards is not yet fully in accordance with regulations related to performance measurement, as revealed by informants within the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province regarding the reality of reward provision as follows:

“When performance targets are achieved, the rewards received are usually in the form of award certificates, while the allowances received are in accordance with the usual amount, which has already been calculated” (Interview with I1KB, I2KPEP, I3PEP 2025).

Human resource issues and reward and punishment mechanisms at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province need special attention for further evaluation by both the Regional Office and the central Ministry of Agrarian

Affairs and Spatial Planning/National Land Agency as a concrete effort to demonstrate the government agency's commitment to improving performance accountability. As stated by Nashihah et al (2021) and Stephani & Yonnedi (2024), the absence of a reward and punishment system for employees and work units results in a lack of motivation for employees to improve their performance. Ferry (2010) as cited in Nurlatifa et al (2021), states that implementation of accountability includes positive compensation, which is an award given to each employee, and negative compensation, which means the imposition of sanctions or punishments for violations committed by employees in the environment. Schillemans et al. (2022) argue that accountability mechanisms are important tools of governance to evaluate and, when necessary, sanction behavior. They are generally aimed at monitoring the execution of public policies, improving organizational outcomes, and preventing undesirable behavior by public managers. Performance measurement should be carried out transparently by taking into account the measurement rules in accordance with the regulations and indicators that have been set. Any discrepancies that occur in the performance measurement components require further evaluation, both in terms of determining performance indicators and the mechanism for giving rewards and punishments as a form of accountability in government performance. Performance measurement in government agencies is intended as a form of accountability to ensure alignment with the objectives agreed upon in the government work plan. The role of performance measurement is as if it were a supplier of information, which can be considered as the first step towards building an effective management control mechanism (Widodo *et al*, 2022).

Performance reporting: Awareness of Regulations and Guidelines

Performance reporting in the public sector is a mechanism for presenting information on performance. According to the results of the Government Agency Performance Accountability (AKIP) assessment obtained by the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province in 2023, there was a decline in the performance reporting component assessment for all work units compared to 2022, as can be seen in the following performance report assessment table 3

[Table 3 Performance Reporting Assessment Components for Fiscal Year 2022-2023]

One of the reasons for this problem is the lack of assistance and communication from the South Kalimantan Regional Office of the National Land Agency (Kanwil ATR/BPN Kalsel), as stated by the following informant:

"In 2023, we had several criteria that we could not meet because our reports were incomplete, such as the absence of a comparison of performance with the previous year, so the presentation in the LAKIP was not in accordance with regulatory standards. The cause at that time was a lack of communication between the regional office and the remote work units, resulting in a lack of intensive coordination and suboptimal reporting results." (Interview with I8KT, 2025).

The reality in the field also revealed that motivation for quality reporting was still not optimal. This fact was stated by one of the informants responsible for reporting at a category A work unit, as follows:

"Reports related to SAKIP at SKMPP are reported to and monitored by the regional office, but usually, there are few or no corrections or notes received unless there are administrative deficiencies. We haven't changed the cover and introduction for several years" (Interview with I6KSP, 2025).

From the above statement, it can be concluded that there is a lack of motivation regarding the quality of performance reporting. The preparation of performance reports should not only be for the fulfillment of institutional obligations but also reflect efforts to improve performance as reflected in the LAKIP.

In addition, communication and coordination constraints in the preparation of performance reports also occur between fields/sections within work units, as stated by one of the informants from the following category A work unit:

"The obstacles in preparing performance reports are usually coordination with the Section, which is sometimes difficult to be honest about the technical obstacles encountered, so there are obstacles in preparing the report itself. However, in the evaluation meeting, we try to open up communication so that solutions to the problems that arise can be found and the Section can be open about these obstacles." (Interview with I6KSP, 2025).

According to in-depth interviews with several informants, two issues can be concluded as obstacles in performance reporting, including a lack of motivation regarding the quality of reporting and problems in communication or coordination and regulatory changes, which are the main factors affecting the decline in performance reporting scores.

Not all problems arising from regulatory changes are viewed negatively by civil servants involved in the implementation of SAKIP. Some view the regulatory changes positively, as expressed by the following informant:

"Based on my experience working in two different Land Offices, which are certainly very different, the work in my field is very dynamic. System changes make everything more efficient. In the financial sector alone, the previous system and regulations did not allow for frequent revisions. The more revisions we made, the more it was considered that the initial planning was not correct. However, the current regulations allow for revisions at any time when permitted. In fact, revisions are encouraged if there is a budget that is not maximized or is inefficient in an activity. I see that regulatory changes in this country are actually leading to improvements" (Interview with I7KT, 2025).

This statement illustrates that regulatory changes are not always interpreted negatively or become a problem in performance implementation, but are also in line with the purpose of issuing regulations to encourage improved accountability in the performance of government agencies, in

this case, Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 88 of 2021. In addition to regulatory issues, the role of the Regional Office in encouraging improved performance accountability is very important for each work unit and can be achieved by improving integrated communication and coordination patterns in accordance with the established duties and functions. According to Rizal Noor et al. (2024), a good reporting system is needed to provide performance information that is easily accessible to interested parties. According to Permatasari & Luhsasi (2025) human behavior is the basis for financial reporting in institutions and organizations. Reporting relies on human actions to produce information that meets organizational needs.

Performance evaluation: Continuous Performance Improvement

Regulation of the Minister of PAN RB No. 88 of 2021 Article 1 states that AKIP evaluation is a systematic analysis activity, giving scores, attributes, appreciation, and recognition of problems as well as providing solutions to problems found in order to improve accountability and performance of government agencies.

Informants who are structural officials within the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province revealed the mechanism related to performance evaluation:

“At this land office, we are evaluated every month by the Head of the Land Office on our work targets, so each of our sections must be accountable for whether the targets given have been achieved or not” (Interview with I1KB, in line with the statements of informants I4KT, I6PEP, I7KT, I8KT, I9KP. 2025).

Monthly evaluations at the Satker are conducted in a meeting forum with the Head of the Land Office to follow up on the results of each month's performance, but the monthly evaluations at the Satker are not recorded in a report or meeting minutes, which means that the meeting forum is only a review of performance results without any documentation in the form of evaluation results. Informant I6PEP shared his experience regarding evaluations at the Satker:

“Evaluation meetings are held every month, but the results are not in the form of reports. Usually, quarterly and annual evaluations are reported, while for monthly evaluations, we only input the achievements through the application” (Interview with I6PEP, 2025).

Every evaluation conducted should be documented in a report as a form of internal follow-up and part of the monitoring and control mechanism by the Head of Office as the highest leader of the work unit. Internal evaluations can strengthen transparency and detect obstacles encountered at an early stage.

Informant I1KB further explained the quarterly evaluation mechanism implemented at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of Kalimantan Province. For the record, informant I1KB is a structural official who also holds a concurrent position, and informant I1KB explained:

"As for the Regional Office itself, we conduct performance evaluations at least quarterly, but on average even monthly. Sometimes, when I open my e-office, I can open the national priority program to see how the progress is going, and then I coordinate with my colleagues to accelerate it. That is also a form of monitoring and evaluation. at the Regional Office, we evaluate all work units automatically, and the HS Work Unit is also monitored and evaluated by the Regional Office, while the Regional Office is monitored and evaluated by the central office" (Interview with I1KB, 2025).

The HS work unit referred to in informant I1KB's statement is a work unit led by a structural official who is involved in assessing the performance of all work units within the scope of the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province and also serves as the head of the work unit. In other words, the assessment of the HS work unit is carried out by its own leader. The assessment obtained may be biased because it is assessed by its own leader (Self Assessment) and may conflict with the principle of accountability. Accountability requires transparency, honesty, and integrity in the performance of duties and obligations so that the results achieved can be measured and evaluated (Sachio et al. 2023).

The 2023 SAKIP evaluation assessment of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province on the performance evaluation component of 13 (thirteen) work units within the Regional Office of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province shows that 9 (nine) work units experienced a decline in planning assessment, and 6 (work units) of them were work units with category A, as shown in the following table 4

[Table 4 Performance Evaluation Assessment Components for the 2022-2023]

Informants at the work unit also shared their experiences regarding regulatory changes in the SAKIP evaluation that led to a decline in scores, as expressed by one of the structural officials at the following BB category work unit:

"In 2023, my experience was very crowded. We had a large budget and many work activities, and there was still a lot to manage in terms of communication and coordination between sections. There were also many events that were beyond our control, such as work agreements with third parties, because in 2023 several work units were constructing buildings, including our work unit. In our work unit, the third party deviated from the work agreement in terms of the schedule and other matters, which ultimately had an impact on the budget. Meanwhile, the assessment related to the SAKIP evaluation itself was more detailed" (Interview with I7KT, 2025).

The informant's account of his experience can be interpreted as indicating difficulties and challenges in coordinating work, which led to a decline in performance. Weak control over the implementation of activities by third parties resulted in outputs that did not meet expectations and

delays. The absence of a routine evaluation mechanism for partners meant that activities did not proceed in accordance with the work contract.

Regulatory changes in SAKIP implementation certainly aim to accommodate performance in line with the times and technological developments as stipulated in Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform of the Republic of Indonesia Number 88 of 2021. In addition, there must also be readiness for these regulatory changes. The role of the central government and regional offices in providing understanding and socialization to work units in each region is certainly a factor in the successful implementation of SAKIP. The findings in this study support previous research conducted by Stephani & Yonnedi (2024), which states that limited staff/human resources and a lack of socialization and assistance from the central government regarding SAKIP are among the factors hindering the improvement of AKIP.

Routine evaluation or monitoring of performance should serve as an early warning system so that agencies can seek alternative solutions to problems that arise. According to Koppell (2005), control measures can serve as a starting point for analyzing organizational accountability in terms of its actions. This also applies to bureaucratic systems that emphasize the relationship between principals and agents. Supriono (2016) states that agency theory is a contractual relationship between principals and agents. It involves decentralization or the delegation of decision-making authority from principals to agents. Agency relationships are expected to create alignment of objectives between principals and agents. Alignment of objectives can certainly be achieved through supervision and evaluation. In the research by Priyambodo et al. (2023), it is stated that performance evaluation is important because the results of this assessment can illustrate the extent to which ministries/institutions and local governments can demonstrate the results of the programs/activities that have been implemented.

CONCLUSION

Several issues that arise in performance accountability are indicated by many factors, and several conclusions have been drawn:

1. Performance planning does not fully refer to the Strategic Plan (Renstra). The determination of work targets, which continue to increase every year, means that work plans do not truly reflect the needs of each work unit and the quality of service in the work plan, but rather the demand to meet work targets.

2. In performance measurement, the provision of rewards does not yet refer to the applicable regulations regarding the criteria for awarding rewards in Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation No. 88 of 2021, which is the basis for granting/reducing allowances. In addition, the provision of punishments has been implemented but does not yet fully refer to the applicable regulations in terms of reducing allowances. Furthermore, the placement of human resources does not refer to educational background.

3. Changes in regulations related to performance reporting criteria pose a challenge for employees in adapting to the regulations. In this regard, according to the performance evaluation guidelines, the performance reporting criteria have been clearly stated. However, more intensive assistance and socialization must be carried out by the central government so that each regional work unit is able to understand the changes in each sub-component of performance assessment, thereby avoiding misunderstandings in performance reporting for the purpose of improving AKIP.

4. Coordination and communication are challenges and obstacles in performance evaluation, which affect the results of performance assessments. Supervision from the Regional Office plays an important role in efforts to improve performance in performance evaluation.

5. Other obstacles that become problems in performance improvement efforts include limited human resources and the development of information technology in government, which certainly requires every employee to have the skills and expertise to analyze each job, especially in terms of evaluation and reporting. This must certainly be a concern, especially for the central government in mapping the needs of employees in each agency.

6. The large number of double/duplicate positions means that supervision and evaluation are still not fully maximized. If we look closely, the assessments carried out can be biased because the officials are assessing the work units they themselves lead (self-assessment);

The results of this study show that the performance accountability of government agencies (AKIP) at the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province is related to agency theory, namely the relationship pattern between principal and agent, which is a contractual relationship between principal and agent. Namely decentralization or delegation of decision-making authority from the principal to the agent as stated in the annual performance agreement document as a form of contract or commitment between the principal and agent. and shows the performance reporting mechanism as a form of accountability of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency of South Kalimantan Province as an agent responsible for providing government agency performance reports (LAKIP) to the principal in this case the Center of the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency or the evaluator, namely the regional inspector general, for all performance achievement activities as a form of accountability.

This study has several limitations, as follows:

Data collection in this study utilized interview techniques, but not all informants could be interviewed due to time and geographic limitations. One such limitation was the inability to interview the Inspectorate General of the South Kalimantan Region, which is the evaluator of the SAKIP mechanism. The research was not conducted in all work units, allowing for differences in perspectives and experiences due to the varying circumstances of each work unit. This study is limited to the subjective experiences of informants. This, in turn, may lead to

interpretation bias. The findings of this study aim to understand the deeper meaning of these experiences and not to generalize. Based on the research conducted, the following suggestions and recommendations are proposed:

1. In future research, it is recommended to increase the number of informants. Interviews can be conducted from various perspectives, both at the highest and lowest levels within the organization. A wider range of informants is expected to further explore the facts related to AKIP.

2. Further research can be conducted using a direct approach through field research or direct observation in the field to further verify the facts, not just from the informant's perspective.

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Conflict of Interest Statement: The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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***Table 1** / Summary of SAKIP Evaluation Results for the 2022-2023*

No	Office Name	Rank 2022	Score		Rank 2023
			2022	2023	
1	Regional Office of ATR/BPN South Kalimantan Province	A	84.61	84.30	A
2	Land Office of Banjarmasin City	A	81.21	80.90	A
3	Land Office of Banjarbaru City	A	81.26	80.90	A
4	Land Office of Banjar Regency	A	82.46	83.40	A
5	Land Office of Tapin Regency	BB	78.86	79.40	BB
6	Land Office of Hulu Sungai Selatan Regency	A	81.56	80.90	A
7	Land Office of Hulu Sungai Tengah Regency	BB	78.06	78.95	BB
8	Land Office of Hulu Sungai Utara Regency	A	81.46	80.90	A
9	Land Office of Tabalong Regency	BB	79.31	79.40	BB
10	Land Office of Tanah Laut Regency	A	80.81	80.90	A
11	Land Office of Barito Kuala Regency	A	80.66	80.45	A
12	Land Office of Kotabaru Regency	A	80.66	80.45	A
13	Land Office of Balangan Regency	A	80.81	80.90	A
14	Land Office of Tanah Bumbu Regency	BB	79.31	79.40	BB

Source: Inspectorate General of the Ministry of ATR/BPN Year 2024.

***Table 2** / Informan*

No	Level Informan	Position/Employment
1.	Provincial Level: Regional Office of the Ministry of ATR/BPN South Kalimantan	Head of Administration at the Regional Office of the Ministry of ATR / BPN of South Kalimantan Province
2.	Provincial Level: Regional Office of the Ministry of ATR/BPN South Kalimantan	Head of Planning, Evaluation and Reporting Sub-section at the Regional Office of the Ministry of ATR / BPN of South Kalimantan Province
3.	Provincial Level: Regional Office of the Ministry of ATR/BPN South Kalimantan	Planning, Evaluation and Reporting Staff at the Regional Office of the Ministry of ATR / BPN of South Kalimantan Province
4.	Land Office Level: Category A Banjarmasin City Land Office	Head of Subdivision Administration
5.	Land Office Level: Category A Banjarmasin City Land Office	Head of Land Arrangement Section
6.	Land Office Level: Category A Banjar District Land Office	Planning and Reporting Substance Coordinator
7.	Land Office Level: Category BB Tapin District Land Office	Head of Subdivision Administration
8.	Land Office Level: Category BB Tabalong Land Office	Head of Subdivision Administration
9.	Land Office Level: Category BB Hulu Sungai Tengah Land Office	Head of Land Office

Source: processed by researchers, 2024

***Table 3** / Components of the 2022-2023 Fiscal Year Performance Reporting Assessment*

No	Office Name	Assessment Weight Performance Reporting = 15	
		2022	2023
1	Regional Office of ATR/BPN South Kalimantan Province	12.60	11.10
2	Land Office of Banjarmasin City	12.60	11.10
3	Land Office of Banjarbaru City	12.30	11.10
4	Land Office of Banjar Regency	11.85	11.10
5	Land Office of Tapin Regency	11.55	11.10
6	Land Office of Hulu Sungai Selatan Regency	12.60	11.10
7	Land Office of Hulu Sungai Tengah Regency	11.85	10.65
8	Land Office of Hulu Sungai Utara Regency	11.85	11.10
9	Land Office of Tabalong Regency	11.85	11.10
10	Land Office of Tanah Laut Regency	11.85	11.10
11	Land Office of Barito Kuala Regency	12.60	10.65
12	Land Office of Kotabaru Regency	11.85	10.65
13	Land Office of Balangan Regency	11.85	11.10
14	Land Office of Tanah Bumbu Regency	11.85	11.10

Source: Inspectorate General of the Ministry of ATR/BPN Year 2024.

***Table 4** / Performance Evaluation Assessment Components for the 2022-2023*

No	Office Name	Assessment Weight	
		AKIP Evaluation	
		2022	2023
1	Regional Office of ATR/BPN South Kalimantan Province	21.00	22.50
2	Land Office of Banjarmasin City	18.50	20.00
3	Land Office of Banjarbaru City	21.25	20.00
4	Land Office of Banjar Regency	11.10	22.50
5	Land Office of Tapin Regency	20.50	20.00
6	Land Office of Hulu Sungai Selatan Regency	19.75	20.00
7	Land Office of Hulu Sungai Tengah Regency	18.50	20.00
8	Land Office of Hulu Sungai Utara Regency	21.00	20.00
9	Land Office of Tabalong Regency	21.25	20.00
10	Land Office of Tanah Laut Regency	21.25	20.00
11	Land Office of Barito Kuala Regency	21.25	20.00
12	Land Office of Kotabaru Regency	20.50	20.00
13	Land Office of Balangan Regency	21.25	20.00
14	Land Office of Tanah Bumbu Regency	21.25	20.00

Source: Inspectorate General of the Ministry of ATR/BPN Year 2024.

LIST OF FIGURE

1. Perfomance Planing Cycle.....33
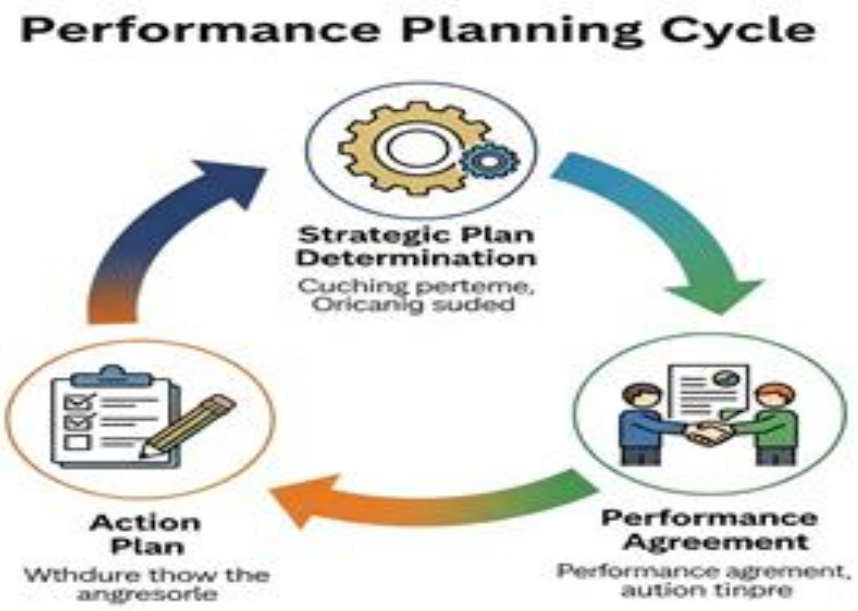
Figure 1 */ Perfomance Planing Cycle*