

The Analysis of Performance Accountability System for Government Agency: A Punishment Theory Perspective

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Abstracts: This research aims to understand The Performance Accountability System For Government Agency that are very significant due at the ontological level and sociological level. The problem is very interesting to be analyzed by conducting a qualitative research method based. Data were collected through in-depth interview, observation, and documentation related with cases in Indonesia. Data were analyzed by using interactive models are data reduction, data display, data verification, and supported by triangulation. The results were based on ontological level and sociological level using punishment theory perspective for improving implementation of The Performance Accountability System For Government Agency policy and practice. Vision and mission of public policy on managing performance accountability system for government institution are needed for providing information to stakeholders related regarding the regulations and sanctions. This result provides inputs for making better regulation on performance accountability system for government institution policy in Indonesia for state agencies as public officials and practitioners.

Keywords: Punishment theory, Performance management theory.

1. INTRODUCTION

The Performance Accountability System For Government Agency, every year the Ministry of State Apparatus Empowerment in Indonesia conducts monitoring and evaluation of every government agency. Evaluation aims to assess the level of accountability or accountability for the results of the use of government agency budgets, in the context of realizing result oriented government. Among the 34 state ministries in Indonesian, the Ministry of Defense is one of the central ministries or agencies that has the obligation to implement The Performance Accountability System for Government Agency in government and is obliged to implement and guide the Presidential Regulation on The Performance Accountability System for Government Agency. At the Ministry of Defense, this regulation on The Performance Accountability System for Government Agency has been followed up and translated into the Minister of Defense Regulation on the Performance Accountability System for Government Agencies within the Ministry of Defense which technically regulates the main points of implementation that must be implemented which include: (1) Strategic planning of the Ministry of Defense; (2) Performance Measurement; (3) Performance Data Management; (4) Performance Reporting, (5) Performance Evaluation.

Based on observation and information stated above, at the policy level, there are multiple interpretations of implementation of The Performance Accountability System For Government Agency. At the implementation level, there will be implied on The Performance Accountability System For Government Agency. This study aims to understand the analysis on The Performance Accountability System For Government Agency and its relation to the punishment theory.

1.1. Background

In the evaluation, there is a regulation of the Ministry of State Apparatus Empowerment regarding System Evaluation Guidelines which will serve as a guideline for the implementation of the evaluation with a target in the planning process, which includes the preparation of the agency's Strategic Plan and Performance Agreement; (2)

Performance Measurement; (3) Performance Data Management; (4) Performance Reporting, (5) Performance Review and Evaluation.

Therefore, as part of the government, all state ministries and local governments are obliged to continuously build commitments in increasing accountability for better agency performance. In line with this, researchers conducted a study on the management of government agency performance accountability by conducting a study at the Ministry of Defense in order to obtain solutions in an effort to improve accountability. This is important in building and increasing public trust in the Ministry of Defense as well as a form of public accountability.

The issue of The Performance Accountability System For Government Agency has not been widely discussed in the literature so far. All the previous literature discussed more about improving performance management, implementing performance management, and evaluating performance management. There is little literature on the discussion of The Performance Accountability System For Government Agency.

The Performance Accountability System For Government Agency is discussed in full only at the level of business sector organizations. Therefore, The Performance Accountability System For Government Agency is important to research by bridging the internal organizational strategies that must be carried out to achieve best performance accountability system that does not only focus on achieving development goals but also resilient The Performance Accountability System For Government Agency mechanisms.

Based on the explanation above, there are no statutory level of regulation as a legal umbrella on The Performance Accountability System For Government Agency. At the novel level, it is necessary to have an analysis of The Performance Accountability System For Government Agency and a deeper exploration of ontological and sociological level and this issue is very interesting to be studied. How are The Performance Accountability System For Government Agency and related to punishment theory?

1.2. Research Objectives

This research is useful for academicians and practitioners in adding knowledge on punishment theory. This research also works as a recommendation for the legislative and executive as the public officials that make a revised and detailed regulations on The Performance Accountability System For Government Agency.

1.3. Original Research

There are studies in developing instruments to measure phenomena by discussing related measurement theories, namely: Classical Test Theory and Rasch Measurement Theory. This model has a role in coordinating the theoretical aspects with the empirical content. To explain this role, the model must function as a representation of the interaction of measurements and their relationship to attribute theory or other related theories. This model provides a representation of the measurement interaction, while the Classical Test Theory model does not. Both measurement theories generally fail to make use of attribute theory. The result of the research is that Measurement Theory can provide progress on the epistemological aspect by providing a measurement representation. Thus Measurement Theory has realized the epistemic progress of the Classical Test Theory (McClimans, Browne, & Cano, 2017).

The self-enforcement of socially optimal behavior has a number of independent links in political science, economics, psychology, sociology, and computer science. Sanction-based provision of public goods on the evolutionary adaptation of punishment in the life sciences. Altruistic punishment appears to be economically rational, and evolutionarily strong as an individual tendency and as a cultural norm, and is normatively more attractive. Socially, the theoretical and empirical importance of altruistic punishment has direct policy implications. An examination of the commons shows that privatization and centralized coercion are not the only solutions to the tragedy of the commons. A viable policy alternative is to facilitate with its own norms and a certain degree of independence (Smirnov, 2007).

There is research exploring performance management operations in Florida's Welfare Transition program and its effect on decisions to sanction clients based on participant observation, in-depth interviews, and statistical analysis of administrative data. Punishments and sanctions are organized practices that reflect client characteristics and behaviors as well as organizational needs, routines, values, authority relationships, environment, and reward systems. Disciplinary organizations in the process suggest that there may be errors in interpreting discipline when they fail to explain how organizations and management establish patterns of sanctions (Soss, Fording, & Schram, 2011).

Instrumental accountability refers to the use of accounting instruments (budget/accrual accounting) to hold people accountable for their actions. Relational accountability is the employment of non-financial methods to advance social objectives through socialization of people, groups, and institutional forces. There are startling parallels between them, particularly between the numerous calls for accountability and the requirement for both financial and non-financial accountability. In order to achieve public service accountability, NPM reform emphasizes a logical move towards a balanced approach to accountability that integrates financial and non-financial elements with information mechanisms. Despite the fact that in reality, financial and budgetary accountability rules. The necessity for a duality between instrumental accountability and relational accountability is brought on by the unclear interactions and influences that the connected accountability connection between organizational structures and agencies has on one another. The deployment of accounting-based compliance logic elements and public services emphasizing dialogical, relational, and social accountability need to be balanced. Accountability is based on numerous logics in addition to single logic accounting. The study's findings indicate that relational accountability through open discussion takes center stage in public sector accountability, whereas traditional instrument mechanisms and accrual-based reporting tools support managerial responsibility through compliance logic. In public services, the dual logic of instrumental and relational needs to be balanced more (Rana & Hoque, 2020).

To improve accountability in the public sector, a performance assessment system must be put in place. Accountability is the obligation placed on people or organizations to complete specific tasks. It is possible to define accountability as the government's duty to the people who have paid taxes to support governance and development in the context of a democratic state government. Accountability is a social responsibility or stakeholder group that results from the partnership between the payer and the accountable entity. The utilization of public finances can be a reflection of accountability. Without a precise performance evaluation system, it is difficult to determine how successfully the government spends tax dollars. The proper performance measurement can help achieve accountability, particularly in government institutions. The strategy places greater emphasis on results and outputs than on inputs and processes. Through performance assessment and innovative budgeting strategies like performance-based budgeting, activity-based costing, and the use of accrual-based accounting, there are attempts being made in a number of nations to improve accountability and utilize resources effectively. In non-profit organizations, measuring performance is crucial since it increases accountability. The public has faith in government institutions because of their performance measurement system, which is results-oriented. It was discovered that organizational culture characteristics also affected management changes in the public sector. A performance assessment system, namely one that focuses on results and is one of the key components of New Public Management, can promote accountability to government agencies (Ali, Elham, & Alauddin, 2014).

The institutional, operational, and value aspects can all lead to recommendations for change in a performance management system. The public sector reform movement, particularly in the South Korean government, has given the discipline of public sector management a new direction. To do this, the government establishes a performance management system to enhance the effectiveness, accountability, and efficiency of government administration by establishing fundamental principles and institutional foundations for measuring government performance. The South Korean government's performance management system is being implemented in four steps, including performance management plans in all agencies, implementation, performance management system review, performance evaluation, and feedback on the evaluation's findings. A five-year performance management strategy and annual execution plan are created by the heads of central government agencies. The Government Performance Evaluation Committee, which is in charge of supervising all government performance evaluation and management systems, receives annual performance plans from central government agencies. The Office of Management and Budget,

which is in charge of overseeing government performance in South Korea's central government, is in charge of managing performance. The administration of government performance is mostly under the political control of the prime minister, who also leads the evaluation of the metrics, benchmarks, and performance indicators. The management system in South Korea prioritizes evaluation factors over performance. Experts from academia, non-governmental groups, and the media are among the individuals the Korean government uses to assess its performance. Through cooperative efforts that benefit both parties, government performance management raises the standard of governance by ensuring effective performance review. Performance management system for the South Korean government based on institutional, operational, and value aspects. Strong political leadership, a variety of performance evaluation methods, institutional involvement of civil experts, and a system of reciprocal benefit cooperation among the specified institutions in the effective management of performance are just a few of the distinctive characteristics that the South Korean government's performance management system has developed (Roh, 2018).

Dunn argues that public policy is a series of actions that are determined and implemented or not carried out by the government that has a purpose or is oriented towards certain goals for the benefit of the whole community. The implications of this understanding are: its first form is the determination of government action, not enough to only be stated but also implemented in real form, based on certain aims and objectives, and essentially aimed at the interests of the entire community. Public Policy analysis is an intellectual and practical activity aimed at creating, critically assessing, and communicating knowledge about and within the policy process. The policy analysis process has 5 interdependent stages that together form a complex and non-linear cycle of intellectual activity. These activities are sequential in time and are embedded in a policy process that is complex, non-linear and essentially political (Dunn, 2012).

The emergence of the New Public Management (NPM) paradigm in the early 1990s is an important momentum questioning the dominance of the government and providing space for the private sector to participate in public services. A new model in public policy is needed to improve the performance of public services with results-oriented and competitive dynamics by changing the rules of the game and fostering creativity in providing services (Hood, 1991).

Hard skills, competency, and performance have positive influence on talent management (Hendriarti, Othman, Arif, Assery, & Jamal, 2022). Abuse of power involves a lot of conflicting interests. Service policy must be controlled by the state for the greatest prosperity of the people. The conflict of interest to maintain power in service policy causes state losses and the suffering of the people (Riyadi, 2020a). The abuse of power in Indonesia has an impact on deviant actions that are not only under pressure from power, but also the moral behavior of public officials (Riyadi, 2020b).

In particular case, dispute of right of individual property has adopted individual and communal rights as well as self-government property rights are analyzed through strategic analysis theory and since it is related to public policy (Riyadi, 2017). Weak in law enforcement in solving cases of politicians of state officials causes many cases to be delayed in the prosecution process, this is an indication of weakness of law enforcement (Riyadi, Wibowo, & Susanti, 2020). There has been an abuse of power against the authority of the state institution. It is better if the legislators of the laws and regulations think about operational accountability that need a check and balance system of the law enforcement (Riyadi, Hermanto, Harlina, & Purnomo, 2020).

However, there are not so many literature references that discuss management. The theory of The Performance Accountability System For Government Agency discusses the steps and strategies that must be carried out by public organizations. The existing literature does not discuss whether the process carried out by the government is continuous or not. It is necessary to analyze The Performance Accountability System For Government Agency to achieve development outcomes.

Based on the explanation of the differences of above previous research tend to problems on The Performance Accountability System For Government Agency by enforcing rules and standards to be setup in laws and

regulation. Following up previous study gap and the phenomena, so this study analyzes a multi policies approach regarding on The Performance Accountability System For Government Agency in Indonesia.

2. RESEARCH METHODS

This study is conducted on a qualitative descriptive method. A qualitative research strategy can be applied if the research problems need to be explored deeper or followed up on previous quantitative research due to a previous theory or concept that is still considered unable to capture the complexity of the problem under study. A qualitative research approach produces descriptive data in the form of words or writings and behaviors that can be observed from the subject and object of the study itself. The qualitative approach was chosen because it is in accordance with the aims of the research to describe and understand the phenomena, events, social activities, attitudes, beliefs, and perceptions of people (Creswell, 2013).

Data collection in this research were interviews, observation and documentation. In-depth interview was conducted and performed to key informants. Participant observation was conducted by authors and team to obtain records in the field of study. Related documentation was gathered from many sources such as internet media and library documents. Data analysis were using 3 steps, which were data reduction, data display and data verification refer to the interactive model. Data reduction is to sort out the main data, data display is to present the data, and data verification is to conclude the main themes of the results (Miles & Huberman, 1994).

Validity and reliability used triangulation based on the observation, in-depth interviews, and documentation analysis to obtain valid and reliable data coping credibility, transferability, auditability, and confirmability. Credibility was related to the truth aspect by means of triangulation to compare the results of an interview with the results of interviews with colleagues. Transferability shows the applicability of research to other studies that readers can understand the results of qualitative research. The report is made in a detailed, clear, and systematic manner. Auditability means that it can be tested by examining the entire research process, since designing case studies, determining data sources, data collection, data analysis, make conclusions, can be traced and showing the processes and results. Confirmability relates to the objectivity that the research results are agreed and accepted (Creswell, 2009).

3. LITERATURE REVIEW

3.1. Punishment Theory

Mainstream theory views punishment as a morally justified practice, the right to refuse is new, radical, and potentially disruptive. Taking the right to refuse seriously can lead to concludes that punishment cannot be fully reconciled with the criteria for political legitimacy established in modern liberal theory. On the other hand, punishment creates a dilemma for liberals: corporal punishment is socially possible necessary, but it is also an act of violence, a persistent trace of state rule more powerful in the system if it is not committed to governing by consent. The strange notion of the right to refuse punishment has disappeared quite frankly on the subject of respect for criminals. Retributivists have long argued that we fail to honor a convicted criminal if we punish him for consequentialist reasons. According to this view, punishment and honor are compatible only when punishment is meted out as a just recompense for meritorious conduct. On the other hand, defenders of the consequentialist theory argue that they, not retributivists, respect the accused well. In contrast to retributivism and mainstream consequentialist theory, Hobbes refuses to offer an alternative and more convincing picture of what it means to respect a person even when we punish him: we honor the criminal by admitting that punishment, even though it may be justified by the interests of society, barely coincides with the interests of the condemned. or legitimate from his perspective (Ristroph, 2009).

The theory of punishment is considered a moral theory, and the issue of justification of punishment is presented as the key between utilitarian and ethics. when the state should punish is reduced to the question of how and when certain people should punish others. People are morally obligated to regulate their actions with the aim of

maximizing welfare or fair treatment. Punishment is not a behavior, but a institution. It is part of the system that involves behavior norms, authoritative procedures for generating these norms, authoritative procedures for decisions to impose sanctions, and some measure of practical power over people or resources. Punishing isn't just for hurting them. This is to stake a claim for a certain type of institutional authority. Punishing someone means asserting the right and accepting the obligation to punish anyone under the same circumstances and behavior, even if the other person is just a brother. Punishment is never isolated to individual action: to punish is to act as an officer or agent participating in the system to enforce authoritatively promulgated norms. Because punishment is part of the system of institutional authority (Binder, 2002).

There is research that focuses on punishment in modifying individual and organizational behavior. It was found that in the application of behavior modification at the individual and organizational levels, parameters were needed to modify the behavior, among others, by applying the role of punishment in organizational behavior (Luthans & Kreitner, 1973).

There is no proper recognition in the administrative and management literature. Many management researchers are widely accepted that are specifically concerned with strengthening scheduling, do not require humanistic acceptance and are based on considerable empirical evidence. The positive power, unforeseen consequences of punishment, and the value of partial reinforcement are emphasized because of the views applied to some managerial problems. The conditioning approach can meaningfully integrate many behaviors in service organizations in the areas of personnel development, job design, alternative compensation and rewards, and organizational design (Nord, 1969).

Based on the epistemological and sociological description of public policy theory for refining the research, it can be stated that making multi-policies and regulations related with The Performance Accountability System For Government Agency is a part of punishment theory.

3.2. Performance Management Theory

The performance management system seeks to ensure the ease of implementing integrated performance management. The availability of a performance management system will be a strategic bridge in managing various systems that can connect the needs and expectations of various interest groups (Abad, Cabrera, & Medina, 2016). The times have demanded organizations to be agile and dynamic, especially in responding to various crises so that organizations must be good at operating their performance, dealing with competitive competition, and an environment that often changes quickly (Bronzo et al., 2013). Performance management has a very wide range of applications. All levels of government have made performance management a key component of governance and decision-making, and non-profit organizations are starting to adopt it as well. When an organization needs to realize the results to be attained, efforts are made to apply performance management. In-depth discussion of this meaning can be found in strategic management theory. How to operationalize organizational strategy into technical actions is a common query from strategic management professionals. In order to transform the idea of strategic management into practical organizational operations, performance management theory is therefore present (Kroll & Proeller, 2013).

Performance management is defined by many specialists, as are its advantages for the effectiveness of public sector governance. recommended that the term "performance management" refers to managers using performance information strategically on a daily basis to address issues before they become performance flaws. Performance management is a method and strategy for ensuring organizational success by raising both individual and group capabilities and employee performance (Armstrong & Baron, 1998).

Performance management is seen favorably as a tool for ensuring that the organization can control its goals in order to more easily achieve its objectives. Performance management places an emphasis on the procedures that affect an organization's success and glory through collaboration between organizational leaders and employees who may set goals, achieve results, and reward employees who perform well. The consensus among experts on

performance management is generally advantageous and has a good impact on organizational performance. As a result, every public sector government should find it simple to operationally execute the mature notion of performance management (Hood, 1991).

A crucial step in performance management, performance evaluation is a powerful tool for enhancing organizational performance. It goes into greater detail regarding assessing behavior and results after deployment. Performance evaluation is the foundation upon which the idea of performance management is founded, as well as its application to organizational management practices. Through a number of processes, including performance planning, performance goal setting, performance monitoring, performance information gathering, performance evaluation, and performance feedback from the perspective of management and organizational strategy, performance management has the advantage of ensuring the achievement of overall performance objectives and continuous performance improvement of the performance level.

Based on the epistemological and sociological description of public policy theory for refining the research, it can be stated that making multi-policies and regulations related with The Performance Accountability System For Government Agency is a part of performance management theory.

4. RESULT AND DISCUSSION

Based on the data collection and data analysis, it can be resulted as follows.

The results of the evaluation of The Performance Accountability System for Government Agency at Ministries/Institutions that obtained results in the category: AA (score 90-100) did not exist, while those who succeeded in obtaining category A (score 80-90) were 5, BB (score 70-80) are 21, B (score 60-70) are 42, CC (score 50-60) are 2, and CC (score 50-60) are 3 Ministries/Institutions. Based on this data, it can be concluded that from a number of 73 Ministries/Institutions that have been successfully evaluated by the Ministry of Empowerment of State Apparatuses, there are 47 or 64% that have the potential for state budget inefficiency. The results of the evaluation of The Performance Accountability System for Government Agency at the Provincial and Regency/City Governments are in category B (scores 60-70) and very few achieve category A (scores 80-90) (*Informant 1, 2022*).

Why is the evaluation result of The Performance Accountability System For Government Agency important for government agencies? Because the results of this assessment can describe the extent to which Ministries/Agencies and Local Governments can show the development results of the programs/activities that have been implemented. However, what is more important is that the evaluation results obtained also describe the level of accountability of government agencies in managing the State Budget effectively, efficiently and accountably. In other words, the results of the evaluation of the implementation of The Performance Accountability System for Government Agency in government agencies have a relationship with the efficiency of using the state budget (*Informant 2, 2022*).

The results of the evaluation of the implementation of The Performance Accountability System for Government Agency Ministry of Defense in a period of 5 years (2015-2019), namely in 2015 a score of 65.14 (B), in 2026 a score of 65.29 (B), in 2017 a score of 65, 38 (B) and in 2018 the score dropped to 64.22 (B) and in 2019 the score was 65.22 (B). Based on these data, the overall evaluation carried out over a period of 5 years, the accountability of the Ministry of Defense's performance did not experience a significant improvement and even tends to stagnate in the score that is in the Good category (60-70), which means that in general the implementation of accountability in the Ministry of Defense has goes well (*Informant 3, 2022*).

The results of the evaluation of The Performance Accountability System For Government Agency against State Ministries, which were carried out in 2019 with the following results: as many as 5 succeeded in obtaining category A (80-90), category BB (70-80) as many as 17, and 12 obtained category B (60-70), in category B it includes the Ministry of Defense with a score of 65.22 (B). Thus, the results of this evaluation place the Ministry of Defense at number 30 out of 34 Ministries, so that when viewed from the entire Ministry, the Ministry of Defense is in the lowest position. Based on these data, there are problems in the implementation of The Performance Accountability System

for Government Agency at the Ministry of Defense so that the evaluation results are still in the category that has not been maximized and within a period of 5 years (*Informant 4, 2022*).

Implementation of performance-based management can be seen from efforts to incorporate performance information into the budget process and discussion, so this is often called performance-based budgeting. The concept of performance-based budgeting is expected to help use organizational resources effectively, efficiently and have clear results for improving people's welfare. Performance-based budgeting is the ability to allocate resources based on the achievement of measurable results, there must be a clear relationship between performance measures and resource allocation so that outputs and results.

In Indonesia, the implementation of performance-based budgeting can be seen from the implementation of budgeting reforms marked by the issuance of the Law on State Finance, and the Law on State Treasury, and the Law on Auditing the Management and Accountability of State Finances. More clearly, these three laws mandate fundamental changes in the concept of state financial management, one of which is the implementation of Performance-Based Budgeting. It is carried out by taking into account the relationship between funding and the expected outputs and results in accordance with the main tasks of each Ministry/Agency and the preparation of the budget refers to performance indicators, cost standards, and performance evaluations, as well as prioritizing the achievement of work results and the impact of the specified expenditure allocation (*Informant 5, 2022*).

Implementation of Performance Based Budgeting in Indonesia was carried out in 2010 with the Redesign of Programs and Activities that apply to all Ministries/Agencies and then in 2015 the architectural arrangement and performance information was carried out.

The implementation of Performance Based Budgeting in Ministries/Agencies is manifested in the budgeting and performance planning process when preparing the Strategic Plan of Ministries/Agencies for a five-year period which is used as a guide to carry out programs and activities in support of the government's vision and mission.

In practice the implementation of The Performance Accountability System for Government Agency in Indonesia is also familiar among Ministries/Government Agencies. The realization of the organizational strategy is the goal of evaluating the implementation of The Performance Accountability System for Government Agency, namely assessing the level of accountability or accountability for the results of the use of government agency budgets. This is manifested in the evaluation results of the implementation of The Performance Accountability System For Government Agency by government agencies in the form of qualitative value categories from "AA" to "D". In addition to evaluating the implementation of The Performance Accountability System For Government Agency, it also reviews the quality of performance measures (indicators) of Ministries and Institutions which are one of the pillars of success.

From the results of the 2019 review of 88 Ministries/Agencies, it shows that there are still Ministries/Agencies that do not yet have results-oriented performance definitions and measures.

With the results of the review, it can be concluded that the lack of good interpretation of performance and performance indicators among state institutions can cause the use of budgets carried out through programs/activities at Ministries/Institutions to be ineffective, inefficient and even have no effect on the objectives of the organization.

Therefore, the Indonesian government is determined to realize an effective, efficient and economical government bureaucracy, which is focused on the government's efforts to achieve outcomes by implementing performance management supported by the application of an electronic-based system so that each individual employee has a clear contribution to organizational performance. This determination is also realized by strengthening performance management in government agencies with the issuance of the Presidential Decree on the Performance Accountability System for Government Agencies which applies to all government agencies.

Based on several result above, it is known that public policy regulates all matters concerning the rewards and punishment of all levels of society. It is an important stage, because no matter how good a policy that has been made it will be in vain if there is no effort to implement it because it will not bring the desired goal. Without effective implementation, the The Performance Accountability System for Government Agency will not be successfully well implemented.

5. CONCLUSION

Based on the analysis and discussion of the research result above, it can be concluded that The Performance Accountability System for Government Agency and its implementation policy is important in reaching the effectiveness of policy implementation.

It is suggested that the legislative and executive as the public officials in making multi-policies and regulations regarding The Performance Accountability System for Government Agency to be involved and implied for revising regulation on The Performance Accountability System for Government Agency and its implementation policy in Indonesia.

The related institutions as the public officials in making regulations on The Performance Accountability System for Government Agency should be conducted for making better multi-regulation and covering the The Performance Accountability System for Government Agency.

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