

EMPLOYEE PERFORMANCE ACCOUNTABILITY IN THE IMPLEMENTATION OF THE ANNUAL WORK PLAN

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Abstract

This study aims to assess the extent to which employee performance accountability is implemented in the execution of the Annual Work Plan (RKT) at the Investment and One-Stop Integrated Services Office (DPMPTSP) of Kuningan Regency. Performance accountability is a crucial element of good governance, as it reflects responsibility, transparency, and the evaluation of both individual and organizational performance. This research adopts a qualitative approach with a descriptive method to gain in-depth understanding through interviews, observations, and document analysis. The findings indicate that accountability has begun to be internalized in the implementation of the RKT, as evidenced by leadership involvement, reporting mechanisms, and monitoring efforts. However, several challenges remain, including weak documentation practices, unclear performance indicators, low reporting discipline, and limited human resources. Therefore, strengthening work culture, enhancing technical capacity, and developing a more integrated evaluation system are essential to foster more optimal accountability practices. These findings are expected to serve as a foundation for policy formulation aimed at improving civil servant performance and achieving organizational goals.

Keywords: Performance Accountability, Annual Work Plan, Employee Responsibility, Performance Evaluation.

INTRODUCTION

The quality of public governance must be continuously improved. One of its essential pillars is employee performance accountability, which ensures individual responsibility in executing core duties and functions, and serves as a benchmark for assessing performance in a transparent, measurable, and evaluative manner (Dubnick & Frederickson, 2011; OECD, 2014). In the context of institutional relations, accountability obliges employees to explain and justify their actions to authorized stakeholders (Bovens, 2007). The Annual Work Plan (RKT) occupies a strategic position as it guides government programs and activities to align with predefined objectives (Bryson & George, 2020; Koppell, 2005).

The Annual Work Plan (RKT) is designed to ensure that each work unit has a clear trajectory and defined targets within a one-year period (Bryson & George, 2020). However, in practice, RKT implementation often falls short of its objectives and lacks clearly defined goals (OECD, 2014). Furthermore, performance reporting is frequently irregular and unsystematic, weakening evaluative mechanisms and obscuring accountability (Dubnick & Frederickson, 2011). A further concern is task overlap among employees due to ambiguous role allocation (OECD, 2014; Envisio, 2025), indicating that accountability principles are not fully embedded in organizational practice and adversely affecting overall performance.

A major challenge commonly encountered in managing performance within public organizations is the ambiguity of performance indicators, which can obscure directionality and weaken accountability (Taylor, 2007). In addition, weak reporting and monitoring systems lead to inadequate feedback, thereby inhibiting effective decision-making (Gao,

2015). Performance evaluations that are not systematically followed through pose a serious barrier to bureaucratic quality improvement (Gao, 2015). Moreover, a work culture lacking in transparency and individual responsibility continues to hinder the establishment of robust accountability mechanisms (Denhardt & Denhardt, 2000).

Accountability plays a central role in enhancing the effectiveness of Annual Work Plan (RKT) implementation, as it promotes measurable and justifiable performance within the public bureaucracy (Hood, 1991; Dubnick & Frederickson, 2011). This study aims to examine the extent to which employee performance accountability is applied in the RKT and to identify the supporting and inhibiting factors involved. The implementation of accountability is influenced by individual integrity, transformational leadership, and the use of information technology in performance reporting (Mulgan, 2000; Sanger, 2008). Moreover, the involvement of both internal and external stakeholders, including the public, is essential for fostering a strong culture of accountability (Romzek & Dubnick, 1987; Denhardt & Denhardt, 2000). The findings of this research are expected to serve as a strategic reference for government agencies in formulating policies aimed at enhancing organizational performance and cultivating a work culture that is more responsible, professional, and results-oriented. The systematic application of accountability principles has been shown to create a more productive work environment and to strengthen the legitimacy of public organizations in the eyes of society (Koppell, 2005).

This study is guided by three main research questions. First, how does employee performance accountability influence the implementation of the Annual Work Plan (RKT)? Second, what obstacles do employees encounter in applying accountability principles in their work processes? Third, what efforts have been undertaken, and what strategies can be implemented to enhance accountability for more effective and transparent RKT execution?

The research was conducted at the Investment and One-Stop Integrated Services Office (DPMPSTSP) of Kuningan Regency. The background of this study stems from issues related to limited human resources and low levels of discipline in performance reporting practices. The primary objectives are to analyze employee performance accountability in the implementation of the RKT, identify the key barriers encountered, and evaluate the efforts made to improve accountability in RKT execution.

This study is expected to contribute to strengthening performance management in the public sector and provide practical strategic recommendations for government agencies in fostering an accountable, collaborative, and results-oriented work culture.

LITERATURE REVIEW

Accountability is a key concept in public management (Mardiasmo, 2018). Accountability plays a crucial role in determining the responsibility of employees or institutions to explain their work results to the government and the public (LAN, 2003, cited in Moeheriono, 2014). This study draws on previous research to enrich the theory in analyzing the phenomena under study (Sugiyono, 2020). Based on the literature review, no research with the exact same title has been found, but several previous studies have strengthened the theoretical framework (O'Donnell & O'Brien, 2000).

According to Bovens (2007), accountability is defined as a relationship between an actor and an oversight body (the "forum"), in which the actor is obliged to explain their actions and accept the consequences. This concept emphasizes the relational and evaluative nature of public accountability (Bovens, 2007). Siswoyo (2007) expands this notion by defining accountability as "the government's ability to account for its actions and policies to the public." Mahmudi (2015) identifies three core components of accountability in the public

sector: financial accountability, administrative accountability, and performance accountability. This tripartite framework has been widely used in analyzing the structure of public sector governance (Wawo& Majid, 2021). Robbins and Judge (2019) add that employee performance is strongly influenced by three variables ability, motivation, and a supportive environment in which accountability plays a fundamental role in guiding behavior and expectations.

Furthermore, Sedarmayanti (2017) emphasizes that an effective performance management system must include planning, implementation, monitoring, and evaluation stages, all of which are closely linked to the enforcement of accountability across organizational levels

Permana (2010) emphasizes that work culture, accountability, and leadership significantly influence employee performance transcending mere financial incentives. A study by Permana et al. (2022) further confirms the positive impact of organizational culture and leadership style on government performance accountability.

Presidential Regulation No. 29/2014 on SAKIP identifies the Annual Work Plan (RKT) as an integral component of the performance management system for government agencies. In accordance, Ministerial Regulation No. 8/2021 (KemenPANRB, 2020, Article 4.3) mandates the implementation of accountability principles in the preparation and reporting of the RKT.

Mardiasmo (2018) argues that sound accountability practices through effective control mechanisms and clear division of responsibilities enhance performance (Mardiasmo, 2018, Chapter 3, p. 80). Susanto (2021) further highlights that periodic reporting, performance evaluation, and budget transparency elevate accountability beyond administrative compliance to become a strategic element in public management.

Employee performance accountability refers to the individual responsibility to carry out tasks in accordance with established standards and targets, along with the willingness to report outcomes in an open and measurable manner (Mahmudi, 2015, Chapter 2, p. 52). In the context of the Annual Work Plan (RKT), this dimension reflects the extent to which employees contribute to the achievement of organizational goals effectively and efficiently.

Based on the above discussion, the core dimensions of employee performance accountability include the following:

1. Transparency (Susanto, 2021)
This refers to openness in disclosing information related to work processes, resource utilization, and achieved outcomes. Transparency facilitates more effective supervision and enhances trust in employee performance.
2. Responsibility (Mardiasmo, 2018)
This dimension relates to employees' ability and readiness to carry out tasks in accordance with their duties and authority. Responsible employees are aware of the consequences of their work and are committed to completing tasks on time and in alignment with set targets.
3. Performance Reporting Accountability (KemenPAN RB, 2020)
This involves the capacity and willingness to prepare and submit performance reports in a systematic manner, both quantitatively and qualitatively, reflecting the achievement of work targets.
4. Evaluation and Feedback (Sedarmayanti, 2017)
This entails the existence of performance appraisal processes, including evaluations of outcomes and responsibilities by supervisors, auditors, or other relevant stakeholders.
5. Integrity and Work Ethics (Permana, 2010)

This dimension emphasizes that accountability is not solely about outcomes but also involves processes carried out with honesty, fairness, and adherence to organizational norms.

6. Alignment with Organizational Goals (Mahmudi, 2015)

This reflects the extent to which employees' tasks and outcomes align with the strategic plans and goals established in the organization's Annual Work Plan (RKT).

METHOD

This study adopts a qualitative approach using a descriptive research design. This approach is employed to gain an in-depth understanding of employee performance accountability in the implementation of the Annual Work Plan (RKT). According to Mardiasmo (2009), a qualitative approach in accountability studies aims to explore meaning through the perceptions of research subjects, utilizing in-depth interviews, participatory observation, and document analysis, without placing primary emphasis on numerical or quantitative data. The descriptive qualitative method focuses on systematically and accurately portraying facts, characteristics, and the relationships among the phenomena under investigation.

This study was conducted at the Office of Investment and One-Stop Integrated Services (DPMPTSP) of Kuningan Regency, located at Jl. Ahmad Yani No. 14, Kedungarum Village, Kuningan District/Regency. The selection of this site was based on the institutional relevance to the research focus analyzing employee performance accountability in the implementation of the Annual Work Plan (RKT). DPMPTSP is regarded as a public agency with a strategic role in licensing services and investment management, making it an appropriate subject for examining accountability and civil servant performance.

The research was carried out over a period from February 1 to June 5, 2025. This timeframe was chosen to allow adequate space for thorough data collection, analysis, and interpretation of findings. The research subjects included employees of DPMPTSP Kuningan who were directly involved in the preparation and implementation of the RKT, as well as unit heads responsible for performance evaluation and the enforcement of accountability principles.

Informants in this study were selected purposively based on the following criteria:

- a. Employees directly involved in the preparation and implementation of the Annual Work Plan (RKT);
- b. Employees with a comprehensive understanding of the performance accountability system; and
- c. Unit heads or structural officials responsible for evaluating employee performance.

The number of informants was determined based on the principle of data saturation, which occurs when the collected data is deemed sufficient and no longer yields significant new information.

RESULT AND DISCUSSION

Based on interviews with four informants holding different roles and responsibilities within the Office of Investment and One-Stop Integrated Services (DPMPTSP) of Kuningan Regency, it can be concluded that the implementation of the Annual Work Plan (RKT) in the agency has made efforts to uphold the principles of accountability. Nevertheless, its application continues to face several challenges, both technical and non-technical in nature.

The Head of the Agency emphasized that accountability is a concrete form of responsibility to the public. This reflects a strong commitment at the leadership level to

fostering a transparent and accountable work culture. He also noted that regular monitoring and evaluation processes are key to ensuring the effective implementation of work plans. The leadership's role as a model is also seen as essential in motivating other employees. However, the lack of awareness regarding the importance of documentation remains a significant obstacle, indicating that accountability has not yet been fully embedded across all levels of the organizational culture.

The Secretary of the Agency highlighted the importance of cross-unit participation in the formulation and implementation of the Annual Work Plan (RKT). He emphasized that a sound work plan must be built upon collaboration among various divisions, from policy-makers to technical implementers. Supervision, he argued, must be continuous and structured to ensure consistent execution of activities. However, a key challenge lies in the low consistency of employees in reporting performance data. This indicates a gap between institutional commitment and individual performance reporting practices.

The Program Officer stated that the implementation of activities has referred to well-defined and standardized performance indicators. Reporting has been carried out in an orderly manner and in accordance with established procedures. This suggests that the understanding of accountability at the program implementation level is relatively strong. Nevertheless, technical constraints such as tight schedules and changes in activity plans often hinder effective implementation, which may affect the timeliness and quality of reporting.

The Front Office (FO) staff indicated that accountability principles are also applied through service targets and daily reporting. This reflects an awareness of the need to deliver measurable and accountable services to the public. However, limited human resources (HR) present a significant challenge, especially during periods of high visitor volume. This situation may impact the consistency of service documentation and reporting, as well as the overall quality of service delivery.

Overall, the interviews reveal that accountability has become an integral part of the working system within the agency, encompassing planning, implementation, and reporting processes. Nevertheless, the application of accountability principles still requires reinforcement in terms of work culture, technical capacity, and adequate resource support to ensure that all processes run optimally and sustainably.

Employee Performance Accountability

The findings of this study indicate that the implementation of the Annual Work Plan (RKT) at the Office of Investment and One-Stop Integrated Services (DPMPTSP) of Kuningan Regency has adopted accountability principles comprehensively across all stages of work management. Interviews with informants holding strategic roles revealed that employee performance accountability is influenced by several key dimensions. This aligns with the view of Mardiasmo (2018, Chapter 3, p. 80), who argues that sound accountability practices promote performance improvement through effective control and clear division of responsibilities.

a. Control

Transparency is a foundational dimension in establishing accountability. Informants noted that openness in work processes, resource utilization, and performance reporting has been consistently implemented through reporting systems accessible to leadership. Reporting is conducted regularly by service officers, program implementers, and structural officials, thereby supporting internal supervision and enhancing leadership trust in employee performance. Performance reporting accountability is reflected in the employees' ability to compile systematic and well-documented reports, both in quantitative and qualitative forms.

These reports are not merely administrative in nature but also serve as evaluative tools for assessing the achievement of work targets. Evaluation and feedback constitute a vital component of the performance management cycle and are carried out by direct supervisors, oversight teams, and internal auditors. However, field-level evaluations still face challenges, such as limited human resources and the lack of integration across operational units. Despite these constraints, evaluation remains a critical foundation for revising and improving the Annual Work Plan (RKT) in the following year.

b. Clear Division of Responsibilities

Responsibility is a critical element in ensuring performance accountability. Based on the interviews, responsible employees demonstrate awareness of the consequences of their tasks and are able to complete assignments on time and in accordance with established targets. This indicates that the value of responsibility has been internalized within the organization's work culture. Such professionalism is evident across all levels of positions, from technical staff to structural officials. Integrity and work ethics serve as fundamental pillars in task execution. Informants emphasized that accountability is not solely about outcomes, but also concerns the work processes carried out with honesty and adherence to organizational norms. Leadership plays a key role in instilling ethical values and serving as role models in practicing integrity. Moreover, the alignment between employees' tasks and organizational goals underscores the importance of having a clear direction in the division of responsibilities. At DPMPTSP, the Annual Work Plan has been formulated based on the agency's strategic plan, and employees are guided to align their performance with these objectives. However, not all units have a uniform understanding of the strategic goals, highlighting the need for enhanced internal socialization efforts. Therefore, although the accountability system has been well-designed, challenges such as documentation gaps, suboptimal evaluation processes, and limited employee competencies must still be addressed to ensure consistent and equitable accountability implementation.

Challenges Encountered

The implementation of employee performance accountability within the Annual Work Plan (RKT) faces several structural and cultural challenges. One of the primary obstacles is the limited availability of human resources, both in terms of quantity and quality. The disproportionate number of personnel relative to the workload hampers the effective execution of programs. Additionally, the technical competencies of employees, particularly at the operational level, require improvement, especially in understanding performance indicators and preparing reports. Another significant challenge lies in the suboptimal implementation of performance evaluations. Evaluations are not yet conducted comprehensively and systematically across all work units, and they tend to be administrative in nature, lacking in-depth analysis of performance achievements.

In addition, there remains a lack of integration in the performance reporting system. Several work units have yet to implement reporting practices consistently and with proper documentation. A limited understanding of the organization's vision, mission, and strategic objectives also poses a challenge, resulting in employee activities that are not fully aligned with organizational goals. The absence of a fully developed culture of accountability further exacerbates this situation. Some employees still perceive accountability merely as an administrative obligation, rather than as a form of moral and professional responsibility. These challenges are compounded by inadequate internal socialization and the limited availability of training on performance management, which contribute to uneven understanding of the accountability system among employees. Therefore, strategic measures

are needed, including capacity building, improved inter-unit coordination, and the enhancement of evaluation and reporting systems to ensure comprehensive and sustainable performance accountability.

Efforts to Improve Accountability for Effective and Transparent RKT Implementation

To enhance accountability in the implementation of the Annual Work Plan (RKT), several initiatives have been undertaken by the organization, particularly the Office of Investment and One-Stop Integrated Services (DPMPTSP). First, strengthening the reporting system has been a primary focus, with the adoption of periodic reporting mechanisms accessible transparently by top management. This effort aims to foster information transparency and improve internal supervision.

Second, the organization has intensified performance evaluation activities through the active involvement of direct supervisors, oversight teams, and internal auditors. This initiative ensures that program implementation is objectively measurable and serves as a basis for continuous improvement.

CONCLUSION

The implementation of the Annual Work Plan (RKT) at DPMPTSP Kuningan Regency has adopted accountability principles comprehensively, encompassing transparent control mechanisms and a clear division of responsibilities. Transparency is realized through a periodic reporting system accessible to leadership, as well as the preparation of systematic and evaluative performance reports. Employees demonstrate a strong sense of responsibility, professionalism, and integrity in carrying out their duties, with leadership serving as role models in promoting ethical work values. However, understanding of strategic objectives among some units still needs to be improved to ensure more equitable and effective accountability across the organization.

The implementation of employee performance accountability faces various structural and cultural barriers. Limitations in the quantity and quality of human resources lead to inefficiencies in program execution. Performance evaluations remain suboptimal and tend to be administrative in nature, while reporting systems are inconsistent and not well-documented across all units. A lack of understanding of the organization's vision, mission, and strategic goals, along with an underdeveloped culture of accountability, further exacerbates the situation. Inadequate internal socialization and limited training in performance management also hinder employees' comprehensive understanding of the accountability system.

To enhance accountability in the implementation of the Annual Work Plan (RKT), DPMPTSP has focused on strengthening a transparent reporting system that is regularly accessible to leadership, as well as intensifying performance evaluations involving direct supervisors, oversight teams, and internal auditors. Employee capacity-building efforts have been carried out through technical training and internal dissemination on performance indicators and the organization's strategic goals, while also promoting integrity and work ethics through leadership mentoring and role modeling. The performance management information system has also been refined to ensure that performance data is well-documented and can serve as a basis for objective evaluation. These initiatives are expected to make the implementation of the RKT more effective, transparent, and aligned with the principles of good governance.

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