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Performance Accountability of Civil Servants at the Community and Village Empowerment Service Regency East Bolaang Mongondow

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Abstract. The study aims to describe and analyze the Performance Accountability of Civil Servants at the Community and Village Empowerment Service Regency East Bolaang Mongondow and the Causes of Weakness in PNS Performance Accountability. The method used is qualitative method study. The results of research that researchers have obtained are namely: 1) Still available the leader who is also a civil servant has not known by specific function and form a must service given to the community; 2) some employees are still slow and less responsive in complete Duty work, and yet know and understand by particular procedure or SOP used in doing tupoksi; 3) Still available less staff responsive when accepting tasks assigned by leaders or service, even performance shown by employees still not yet entirely under the rules that the government has determined; 4) Coordination Among leaders and employees already walk with pleasing, but not acceptable there is an appreciation by Theory or materials provided to employees who have doing Duty with good; 5) Still available one until two leaders who show attitude ignorance to employees who have violated rules. Factors that cause weak Accountability of PNS Performance at the Community and Village Empowerment Service Regency East Bolaang Mongondow, namely: 1) Lack of knowledge of civil servants in the service about the rules, especially the latest rules related to the performance of civil servants; 2) Lack incentives provided for employees; 3) Still lacking understanding of employees related Duty principal and function; 4) Some employees in the office still anything yet discipline related time work; 5) some employees do not work on the completed task given, and more choose interest personal than rice interest organization.

Keywords. Accountability, Performance, Civil Servants

Introduction

Minister of Empowerment Regulation State Apparatus and Bureaucratic Reform Republic of Indonesia, Number 8 of 2021 Regarding System Civil Service Performance Management, set that Civil Service Performance Management System a systematic process consisting of Performance planning, implementation, monitoring and coaching performance, performance appraisal. Employee Performance Target is Performance plans and targets to be achieved by a civil servant that must accomplish every year. In contrast, performance results work conducted by each civil servant, based on success Performance conducted based on results

work that will be achieved from every implementation Performance plan. Behaviour Work is every Act, behavior, attitude, or action taken by civil servants or not to do something that should be conducted under provision regulation legislation.

System PNS Performance Management aims for: a. aligns goals and objectives agency/work unit/superior direct to in SKP; b. to do the measurement, monitoring, coaching performance, and performance appraisal; and c. determine act carry-on results Performance appraisal. System PNS Performance Management implemented based on principles: a. objective; b. measurable; c. accountable; d. participatory; and e. transparent.

Behaviour Appreciated work covers aspects: a. orientation service; b. commitment; c. initiative work; d. work same; and e. leadership. Standard behavior work on every aspect behavior work is the required level under the type and level position. Implementation, Performance Monitoring, and Performance Coaching are carried out after conducted determination of SKP. Performance Monitoring by Officials Performance Appraiser for observing progress achievement of existing Performance targets in the SKP. Performance Assessment is carried out by combining SKP scores and grades Behavior Work, earned with comparing realization of SKP with appropriate SKP target with Performance planning that has been set. Community and Village Empowerment Service Regency East Bolaang Mongondow, as a public organization, has 19 Civil Servants (PNS) with Duty subjects and functions.

Based on the results observed starting at the Community and Village Empowerment Service Regency East Bolaang Mongondow still, there are several related problems with PNS Performance Accountability, namely: a). we are not yet doing profession under Duty subject and function as well as responsibility as Civil Servants (PNS), b). we were doing Duty by slow or not yet appropriate time, c). dodge from duties and responsibilities answer that has been given, and often enter the office and home late before working hours end, d). only fill in the attendance list and go home, e). not yet Fulfill tupoksi charged by the leadership, f). slow response entrusted duties. Based on the background behind the problem, the so conducted assessment of the use approach conceptual in public administration with to do approach qualitative, specifically the accountability performance of civil servants at the Community and Village Empowerment Service Regency East Bolaang Mongondow.

Literature review

Public Administration Accountability Performance

The administration public already there is since long ago. In notes history of civilization humans, in South Asia, including in Indonesia, China, and Ancient Egypt, there has been being something system setting the later government growing and known with designation current state administration. one embodiment of something system setting systematic administration the so techniques administrative work (administration) by narrow) already known by the countries of Egypt, Arabia, and China. This thing is marked with the used paper from leaf *papyrus* in Egypt, skinned sheep in Arabia, and machines written in Chinese [1].

Along with rolling time, state administration knowledge has been objecting to the study alone that is service public so that the main thing studied is the existence of various public organizations. Public administration can be understood from multiple contexts, approaches, and scientific perspectives. This point of view gives birth to numerous public administration meanings. This flexibility covers all issues of “governance” in a country. The study of public administration also concerns matters relating to the public policy-making process. However, the larger domain of study lies in the general analysis of the public sector. The broad scope of

public administration has also led to differences in providing a single definition of the meaning of public administration [2].

According to Litchfield, public administration studies how various government agencies are organized, equipped with their energies, financed, driven, and led. More carry on George.J. Gordon put forward that the administration public could formulate as the whole process is well-done organization nor related individuals with the application or implementation laws and regulations issued by the legislature, executive, and court [3]. This study touches on the existence of employees as a source of power capable of humans showing good performance. The administration, which means an actual action or activities carried out by a or more to reach goals that have been set before, means accountability complex performance for maintenance service public carried out by the apparatus government (bureaucrat) because actually with good administration and accompanied with apparatus government that understands will duties and responsibilities the answer so will produce service satisfying public Public as the customer must serve the best without look fur. Besides, it is also an official government competent to do the maximum general society [4].

Employee Performance

An organization that became a Duty tree employee or work-for-purpose organization could achieve efficiency and effectiveness. This also applies to organization government as waiter public. According to Fajri and Twilight (2003), performance is something earned, ability work, and performance showed. Thereby performance is a performance shown by somebody in her job. Next, Prijodarminto (2004) says performance results from work that someone or an insider group can achieve, something an organization under authority and responsibility answer each in skeleton reach destination organization concerned legally, no violate the law, and appropriate with moral ethics [4].

According to Benardin and Russell (in Ruky, 2002), *performance is the record of outcomes produced on a specified job function or activity during the period*. We mean achievement or performance notes about the results obtained from parts, professions specific, or activities during certain periods. McGregor (Sulistiyani, 2004:215) identifies two perceptions about humans. That is first called theory X, that man in herself has an attitude no like in work, though for his work than necessary. Second is theory Y, which is more optimistic. However, people tend to dodge if Thing that possible could be done. Most people also have lazy natures, are not ambitious, more directed, and rejected not quite enough answers. The result is that profession Becomes Thing number two. On condition of this coercion, motivation in the form of money or attention could usually do [5].

The theory thinks that work is the exact nature of play, rest, or commitment to a destination and is appreciation alone. The average human study looks for vague answers and does not avoid them. The State Administration Institute (2004:4) defines performance as a description of level achievement implementation of activities/programs/policies in realizing goals, objectives, mission, and visual organization. Whereas, according to Pace and Fanks (Siagian, 1998) said: the most common activity rated in something organization is performance employee, namely how he Does all something related to something job, position, or role in something organization [6].

There are several benefits to measurement performance sector public (BPKP, 2000): (a) Ensuring understanding of implementers will be used for achievement performance. (b) Ensure achievement plan performance that has been agreed upon. (c) Monitor and evaluate implementation performance and compare it with plan work as well as do action for repair

performance; (d) Giving objective rewards and punishments on performance executors who have been measured under system measurement performance that has been agreed upon; (e) Be tool communication Among subordinates and leaders in effort repair performance organization; (f) Identify is satisfaction customer already fulfilled; (g) Help understand the process of activities agency government; (h) Ensure that taking decision conducted by objective; (i) Show necessary upgrade done; (j) Disclosing problems that occur [7].

Because of its unique properties and characteristics, the public organization sector needs size evaluation more performance-wide, not only in terms of level profit, not only efficiency, and also not only size financially. According to Mohamad Mahsun (2009), measurement performance organization sector public cover aspects include group input (*input*), group process (*process*), group output (*output*), group results (*outcome*), group benefit (*benefits*), and group impact (*impact*). Group input (*input*) is needed for implementation activity that could walk to produce output, for example, source resources (budget, people, equipment/technology, materials used for doing something activity [8].

A process group is size activity, good from side speed, accuracy, and level accuracy implementation activity the or effort made in skeleton process input Becomes output. Group output (*output*) is something to expect direct that could be achieved from something activities that can form (*tangible*) or not form (*intangible*), good in the form of physique or nonphysical. Group results (*outcome*) are all something that reflects operational output activities in the long terms medium that has effect direct or results real obtained after there is an output. Group benefit (*benefit*) is related to the destination end from implementation activity. Group impact (*impact*) is the influence of good positive, or negative, from something activity. Based on several opinions outlined above, the performance of employees concerns not quite enough answers to work, division clear task, good coordination, creativity in the active job, and able resolve hard work as well as could finish it in period specific [9].

Method

In the study This is the leading research instrument is the researcher alone. The writer uses observations, interviews, data collection, and analysis. Studying this helped with tools for simplifying the research process, such as digital cameras, cell phones, *tape recorders*, and devices to help others. The researcher proposes two data collection techniques at the data collection stage: Interview. The researcher has to do an activity Interview with several informants who have the researcher specifies, then give related questions with the title research, after that result data obtained from the following interview is processed, presented, and analyzed by the researcher. Documentation with informants and document report performance and related documents with a study this. In the study, qualitative data analysis was carried out from the beginning and throughout the research process.

According to Miles and Huberman (1992), activities analysis consists of three plot activities that take place together: data reduction, data presentation, and withdrawal conclusion or verification, as follows: *Data Reduction*. Data obtained by researchers from several informants notes the field summarized or reduced with sort things related subject with problem research. Then notes the arranged systematic and obtainable relevant picture with focus research that researchers have conveyed above—*data presentation*. Data presentation or display is intended to make it easier for the researcher to see descriptions by whole or parts certain from research. Exciting *sting conclusion*, Verification is conducted continuously throughout the research process in progress, from the beginning enters location research and during the data collection process. The researcher has attempted to analyze and search for meaning from the

data collected, looking for patterns, themes, relationship similarities, frequent things that arise, and so on. Are poured in conclusion is still character tentative, will but with additional data through the verification process by Keep going continuously, then obtained the co-decision is "grounded". In other words, every code always keeps going. Conducted verification During the study takes place.

Result and discussion

Performance Accountability of Civil Servants at the Community and Village Empowerment Service Regency East Bolaang Mongondow

Accountability refers to every individual, group, or institution's obligation to Fulfill not enough answers to be trusted. A civil servant must realize public values (LAN-RI, 2019). Values public among others are 1) Able to make the right choice when occurring conflict interests between interest public with interest sector, group, and personal; 2) Have understanding and awareness for avoiding and preventing civil servant involvement in political practicals; 3) Treat citizen by equal and fair in maintenance government and service public; 4) Show consistent attitude and behavior reliable as organizer government. Definition This gives a more considered understanding of the meaning of accountability. Accountability is providing an explanation and reason justification for the action (way) to be taken in using power and taking corrective action when an error occurs. That is, accountability not just covers activities provided to explain actions that have been carried out but also includes activities To do correct actions that are judged wrong or not right. Thus, accountability is essentially more of a cycle consisting of an amount of activity functional than a single activity action (Schacter, 2000) [10].

According to LAN-RI (2001), accountability is the obligation to take responsibility for the answer and explain the performance and action of a person/legal entity/leader collective something organization to the party who owns or is authorized for ask description or accountability.

In theory, Accountability is linked with *theory agencies* which say, " *more broadly conceived, public administration accountability involves how public agencies within and outside the organization*". This is also stated by Romzek and Dubnick (1990). Accountability administration public in broad understanding, involves public institutions (*agencies*) and bureaucrats (*their workers*) to control many kinds of hope that come from inside and outside the organization. Thus, accountability administration public is related to how the bureaucracy public (*agency*) realizes hope public [11].

Accountability public has three function main (Bovens, 2007), To provide control democratic (role) democracy); build something systems that involve more stakeholders and user area (including community, party, Yes, the legislature, the judiciary, and in the environment government that alone good at level ministries, agencies location area); 2) For prevent corruption and abuse of power (role) constitutional); 3) For increased efficiency and effectiveness (role study). Accountability Performance agency Government is the embodiment obligation of something agency government to take responsibility for success/failure implementation mission organization in reach goals and objectives that have been set through tool accountability by periodic [12].

An organization that became a Duty tree employee or employee is a work-for-purpose organization that could achieve efficiency and effectiveness. This also applies to organization government as waiter public. Administration Institute (2004:4) defines performance as a description of level achievement implementation of activities/programs/policies in realizing goals, objectives, mission, and visual organization. Whereas according to Pace and Fanks

(Siagian, 1998) said: that the most common activity rated in something organization is the performance employee, namely how he Does something related to something job, position, or role in something organization. Regulation Government Number 94 of 2021 concerning Discipline Civil Servants has mentioned that disciplined Civil Servants (PNS) or (ASN) are the ability of civil servants to obey obligations and avoid prescribed prohibitions in regulation legislation [13].

Article 4 explains that besides Fulfill Civil Servants are obliged to: a) attend and say PNS oath/promise; b) attend and say oath/promise position; c) prioritize the interests of the state over than interest of personal, someone, and or group; d) report quickly to her boss if knowing some things can endanger national security or harmful state finances; e) report treasure riches to the authorized official under provision regulation legislation; f) Go to Work and obey working hours provisions; g) use and maintain goods state property with the best; h) allow subordinating for developing competence, and i) reject all form related gifts with tasks and functions except income under provision regulation legislation [14].

Minister of Empowerment Regulation State Apparatus and Bureaucratic Reform Republic of Indonesia, Number 8 of 2021 Regarding System Civil Service Performance Management, set that Civil Service Performance Management System a systematic process consisting of Performance planning, implementation, monitoring and coaching performance, performance appraisal. An employee Performance Target is a Performance plan and target to be achieved by a civil servant that is completed and achieved every year. In contrast, performance results are work accomplished by each civil servant, based on success Performance is conducted based on results work that will be taught from every implementation Performance plan. Behavior Work is every Act behavior, attitude, or action taken by civil servants or not to do something that should be conducted under provision regulation legislation. Behavior Existing work cover aspects: a) orientation service; b) commitment; c) initiative work; d) work same; and e) leadership [15].

Orientation Service

Minister of Empowerment Regulation State Apparatus and Bureaucratic Reform the Republic of Indonesia, Number 8 of 2021, explains that orientation service is the attitude and behavior work employees in giving service best to those served among others, including community, superiors, colleagues work, work unit related, and agency another. Indicator behavior must work carried out by civil servants on aspects of orientation service, namely: 1) understand and provide good service under the standard; 2) give service under the standard and show commitment to service; 3) give service on the standard for ensuring decision the parties served in accordance instruction boss; 4) give service on standard and build score plus in service; 5) trying Fulfill needs fundamental in service and acceleration handling problem; 6) evaluate and anticipate needs the parties served; 7) develop system service new character period long for ensure needs and satisfaction the parties served [15].

Accountability is a principles base for the organization that applies at every level/ organizational unit as something obligation position in gives accountability report activity to his boss. Apparatus government in implementation duties and responsibilities must be a measured performance with clear. In connection with this, Levine et al. (2003) proposed there are three necessities in the measurement performance of public bureaucracy related to duties and responsibilities that are draft accountability (*accountability*), responsibility (*responsibility*), and responsiveness (*responsiveness*) [16].

Based on the draft, if the researcher hooks up with interview data that researchers have obtained, several findings emerge in the study. This is like the leader who is also a civil servant who has not known by thorough Duty existing principal and functions set in rules. Then some employees have not understood the particular form a must service given to society in Minister of Empowerment Regulation State Apparatus and Bureaucratic Reform Republic of Indonesia Number 8 of 2021 Regarding Civil Service Performance Management System explains that behavior of civil servant work is one of the most orientation service meaning attitude and behavior work employee must give service best to those served among others include community, superiors, colleagues work, work unit related, and agency another. Furthermore, civil servants in the Community and Village Empowerment Service Regency East Bolaang Mongondow already realize and understand the related base size for civil servants in doing Duty. The main thing is so that they can give responsible answers [17].

Commitment

Commitment, according to Minister of Empowerment Regulation State Apparatus and Bureaucratic Reform. The Republic of Indonesia Number 8 of 2021 is a will and ability to align attitudes and actions of employees to realize destination organization by prioritizing interest service over interest self myself, someone, and group. Next explained that behavior must work carried out by the relevant civil servants with aspect commitment, namely 1) understand and know behavior base concerning commitment organization; 2) show behavior or action under rule or values organization limited follow instruction boss; 3) show consistent actions and behavior as well as imitate behavior commitment to the organization; 4) support destination as well as guard image organization by consistent; 5) act based on values organization by consistent; 6) show commitment on more interest significant considerable than interest personal; 7) take the decision or necessary action great sacrifice (becoming a model of behavior integrated positive) [18].

The situation that the relevant civil servants' Thing must run on that is when: a) When running Duty as well as his obligations as a member organization; b) When you have to guard the image organization; c) When facing state dilemma; d) When expected to cultivate soul nationalism; e) When confronted with problem corruption/collusion/nepotism (KKN). Every apparatus government must be responsible for the implementation of its duties with good and smoothly, managed by professionals, and implementation of various roles that can be trusted. Furthermore, Spencer (2008) stated that accountability is often declared as a form of operation and responsibility because the two are closely related. Whereas Budiarmo (2012) defines accountability that is the problem of being responsible, the answer gives the mandate to the rule (government) to provide authorization for the declaration (public). On the limit, accountability is very close to sovereignty people because the response of the answer ruler to people means to confess that the people have real power [19].

Based on theory, if linked with results from interviews that researchers have obtained, there are several positive and negative findings, i.e., there are still employees who are slow and unresponsive in complete Duty it works. Then still found that more employees attach importance to interest personal than interest in service, while in Minister of Empowerment Regulation State Apparatus and Bureaucratic Reform Republic of Indonesia Number 8 of 2021 Regarding Civil Service Performance Management System already outlined clear that employees in skeleton realize destination organization must prioritize interest service than interest self myself, someone, and group. Furthermore, civil servants who are also Head of District PMD Office East Bolaang Mongondow still do not yet specify and understand specific

procedures or SOP used in doing tupoksi. Still, civil servants in the service can also face and resolve tough jobs [20].

Initiative Work

Initiative work, according to Minister of Empowerment Regulation State Apparatus and the Bureaucratic Reform Republic of Indonesia Number 8 of 2021, is will and ability to give birth to new ideas, ways new for enhancement work will help colleague work that requires help, view problem as an opportunity no threat, will for work Becomes better every day, whole as whole spirit and enthusiasm, aspect initiative work is also included innovation by employees [21].

The rules are also explained that behavior-related civil servants aspect initiative work that is in the form of 1) understanding what to do conducted in response to Duty or work, not yet showing behavior the basis expected by the organization; 2) fast responsive when to accept Duty or profession with setting targets, looking for new ideas or show desire for contributing in the task, and face problem with contact party authorized/superior; 3) can work by independent, will for try Thing new and build the network. Able to act independently under the authority in handling problem routine; 4) act proactive in critical situations, open to approaching new, and volunteer develops other people's abilities. 5) compose a plan, action tactical, or step anticipation to problem routine. Arrange repairs sustainability and respect for others; 6) design plan period short, adapting ideas to improve performance and provide support to others; 7) design a comprehensive plan, an oriented period long, considering successful member organization, as well as making breakthrough new [22].

Civil servants must face several situations when doing Things, mainly a) When running related tasks in their job; b) When the condition/situation is settlement; c) When it becomes part of a member team/group work. d) When facing difficulties. e) When sued, work better. The provided son gives a greater understanding enormous about the meaning of accountability. Accountability is providing an explanation and reason justification for the action (way) to be taken in using power and taking corrective action when the error occurs. That is, accountability not just covers activiti providing explanations of actions that have been carried out but also includes activities to do correct rate-rated actions as legitimate or no right. Next, Prijodarminto (2004) says performance results from work that someone or an insider group can achieve, something an organization under authority and responsibility answer each in skeleton reach destination organization concerned legally, no violate the law, and appropriate with moral ethics.

Based on the theory outlined, if the researcher connects with the results of the existing interview, many findings emerge in the study. Still, there is less staff fast and precise in completing assigned tasks. At the same time, in rule Minister of Empowerment Regulation State Apparatus and Bureaucratic Reform Republic of Indonesia Number 8 of 2021 Regarding Civil Service Performance Management System explains that civil servants must fast responsive in accepting Duty or profession with setting targets, looking for new ideas or show contributing in the task, and face problem with contact party authority/superior. Next, there is less staff responsiveness when accepting tasks assigned by leaders or services. Then the performance shown by employees in the district PMD service East Bolaang Mongondow is still yet entirely under the rules that the government has determined. Still, there is already innovation provided by employees.

Cooperation

According to the Minister of Empowerment Regulation State Apparatus and the Bureaucratic Reform Republic of Indonesia Number 8 of 2021 Regarding System Civil Service Performance Management, explain Cooperation is the will and ability of employees to cooperate with colleague work, superiors, subordinates in the work unit as well as other agencies in complete something duties and responsibilities specified answer, so that reach power use and results from maximum use. Behavior must work shown by the relevant civil servant with aspect Cooperation is 1) understanding the role in the team and showing attitude positive in connection cooperation; 2) trying to collective and attitude professional under standard procedures; 3) show commitment to professionalism and expectations positive to team/group small; 4) behave transparent and open as well as value member the group; 5) committed to solution assignments and give Support by active to member more team large and diverse; 6) build spirit group big and value plus in implementation task; 7) by active guard motivate favorable positive relationship in the organization [23].

Various types of related situations with Thing on that like a) When facing problems with other employees who do not like the place to work; b) When getting distribution tasks that do not fun; c) When facing leaders who do not care contributing member team; d) When working inside group/team; e) When sued for developing Cooperation network. Employee performance concerns include not having enough answers to work, divisi straight forward tasks, good coordination activity in the active job, and ability to resolve hard work as well as specific in period particular. Based on the theory that has been explained, it is linked with the result data study, so some findings have been obtained, like coordination. Leaders and employees already walk with good personal and team communication coordination, even stage meetings. Following achievement results, they have assigned work to related civil servants with the work targets given by the leadership already achieved with good by some existing employees. However, there are still slow employees or incapable complete Duties under targets. Then there is not yet an appreciation by Theory or materials provided to employees who have done Duty with good. There is only in form appreciation praise.

Leadership

According to the Minister of Empowerment Regulation State Apparatus and Bureaucratic Reform Republic of Indonesia Number 8 of 2021, leadership is the ability. It will allow employees to motivate and influence subordinates or related people with field tasks to achieve destination organization. Several behaviors must work carried out by the relevant civil servants with the aspect of Leadership under rule PAN&RB Regulation No. 8 of 2021, namely 1) understanding and demonstrating an attitude of caring, giving instruction tasks, as well as consideration on risk; 2) show behavior positive, give guidance and motivation, as well as courage, take the personal risk; 3) ready for giving directing, motivating, and demonstrating commitment on behavior positive and courage intake the risk; 4) give Support towards others as well as show determination for taking the risk; 5) most authentic self as well as fair and professional attitude in all situation, as well as ready for taking the risk; 6) show independence and ability Becomes catalyst; 7) be the example in leadership organization.

Related situations with the draft namely a) When it becomes informal leaders in work units/organizations; b) When expected Becomes encourager colleague work/subordinates; c) When it happens dispute in group/work unit/organization; d) When setting implementation task/job subordinates; e) When influencing others to reach the purpose. f) when faced with the situation is not sure (there is a possibility bring negative result); g) When it happens, specific

changes in the organization. Accountability is the “government to explain and justify publicly the way it uses its power and take prompt corrective action when things go wrong” (Schacter: 2002) (government explains and gives justification by opening how He uses his power and soon Does action correctly when there is something error). Public Accountability is the obligation of the organizer's policies (making, implementing, and evaluating) to take responsibility for all actions to the public, measure activities more again failed actions.

Based on the draft, the researcher connects with result data from existing research. This research is like the distribution assigned tasks by the leader to civil servants already very clear that thing under what is stated in Regulation Minister Utilization State Apparatus and Reform Bureaucracy of the Republic of Indonesia Number 8 of 2021, which explains that leader must understand and show attitude caring, giving instruction tasks, as well consideration on risk. Next, there are still one to two leaders in the PMD Office who are ignorant toward employees who have violated rules. Then there, a solution is given by the leader when employees experience constraints in complete Duty her job. Then there are many findings emerge.

Factors Causing Weakness Accountability of PNS Performance at the Community and Village Empowerment Service Regency East Bolaang Mongondow

Accountability performance agency Government is the embodiment obligation of something agency government to take responsibility for the success/failure implementation mission organization in reaching goals and objectives that have been set through tool accountability by periodic. Performance results from work that can be achieved by somebody or a group person in something organization under authority and responsibility answer. Each skeleton reaches the destination organization concerned legally, no violate the law, and is appropriate with moral ethics. Regulation The Government of the Republic of Indonesia, Number 30 of 2019, concerning Evaluation Performance Employee Country Civil, explains PNS performance is the results of work accomplished by every civil servant in an organization/unit under SKP and Behavior work.

Regulation Government Number 94 of 2021 concerning Discipline Civil Servants has mentioned discipline Civil Servants (PNS), or (ASN), are the ability of civil servants to obey obligations and avoid prescribed prohibitions in regulation legislation. Minister of Empowerment Regulation State Apparatus and Bureaucratic Reform Republic of Indonesia, Number 8 of 2021 Regarding System Civil Service Performance Management, set that Civil Service Performance Management System a systematic process consisting of Performance planning, implementation, monitoring, coaching performance, and performance appraisal. Employee Performance Target is Performance plans and targets to be achieved by a civil accomplish that must achieve yearly.

Accountability Public is wrong one characteristic or characteristic of maintenance of good governance (*Good Governance*) (Widodo, 2015). Accountability public is an obligation party holder trust (*agent*) to give accountability, presenting, reporting, and disclosing all activities and activities that become not quite enough the answer to the party giver trust (*principal*) who owns rights and powers to ask for accountability (Mardiasmo, 2016). There are three functions main of accountability public (Bovens, 2007), namely: 1) To provide control democratic (role) democracy); with the build, something systems that involve more stakeholders and user area (including community, party, yes, the legislature, the judiciary, and in the environment government that alone good at level ministries, agencies nor area); 2) For prevent corruption and abuse power (role) constitutional); 3) For increased efficiency and effectiveness.

Chandler and Plano (2014) interpret accountability (*accountability*) as “*refers to the institution of checks and balances in an administrative system*”. Accountability points to the institution about “*checks and balances*” in system administration. Accountability means organizing counting (*accounts*) to source power or authority used. View other says, “*accountability consists in a statutory obligation to provide*” (Salleh and Iqbal, 1995). With such an understanding, accountability allows giving penalty discipline to institution accountability, criticizing his mistake, and contributing to the administration general.

Accountability refers to every individual, group, or institution's obligation to Fulfill not enough answers to be trusted. So, accountability is the activity of giving explanations and reasonable justification for the action (way) to be taken in using power and taking corrective action when an occurring error provides the definition that shows an understanding significant about the meaning of accountability. That is, accountability cover providing explaining actions that have been done. However, it also covers activities To do correctly to rate correct, wrong, or wrong efforts.

According to Fajri and Twilight (2003), performance is something achieved, ability work, and performance showed. Thereby performance is a performance shown by somebody in her job. McGregor (Sulistiyani, 2004) identifies two perceptions about humans. That is first called theory X, that man in herself has an attitude no like in work, though for his work than necessary. However, people tend to dodge if Thing that possible could be done. Most people also have lazy natures, are not ambitious, are more directed and rejected, and do not quite have enough answers, resulting from the profession Becoming Thing number two. On condition of this coercion, motivation in the form of money or attention could usually do. Second is theory Y, which is more optimistic.

Theory thinks that exact is the same nature as a play, rest, or commitment to a destination is appreciation alone and that the average human study looks for not quite enough answer and does not avoid it. Based on the description, if the researcher connects with the result of the data interview that the researcher has obtained, then the factors that cause weak Accountability of PNS Performance at the Community and Village Empowerment Service Regency East Bolaang Mongondow according to available data that is such as 1) lack of knowledge of civil servants in the service about the rules especially latest rules related with the performance of civil servants; 2) Lack incentives provided for employees; 3) Still lacking understanding of employees related Duty principal and function; 4) Already there is socialization or guidance given related with the duties and obligations of civil servants for employees in the district PMD service Boltim; 5) Some employees in the office still anything yet discipline related time work; 6) their employees who do not work completed task given and more choose interest personal than rice interest organization [23].

So that things above are not yet under the rules that have been issued by the government as described in Regulation Government Number 94 of 2021 concerning the Discipline of Civil Servants, it has been mentioned that civil servants must prioritize the interests of the state over than interests of the personal, someone, and or group [24]. Even in Minister of Empowerment Regulation State Apparatus and the Bureaucratic Reform Republic of Indonesia Number 8 of 2021 Regarding Civil Service Performance Management System explain Behavior The work of civil servants is every Act behavior, attitude or actions taken by civil servants or no to do something that should be conducted under provision regulation legislation. So, still an existing gap Between hope and reality. If the research this juxtaposed with the previous study so could explain that have a difference where the study before had different loci. Where the researcher took locus at the Community and Village

Empowerment Service Regency East Bolaang Mongondow, while the researcher early took locus at the Pekanbaru City Transportation Service, the Padang Lambe Village Head Office, Palopo City, and the Medan Sunggal District Office, then with year different research study this carried out in 2022 while study before carried out in before, but also have equality where study past and research this You are welcome to use made study qualitative and focus on accountability performance employee [25].

Conclusion

Performance Accountability of Civil Servants at the Community and Village Empowerment Service Regency East Bolaang Mongondow. Based on research data results under those who have presented, analyzed, and discussed research results described in the chapter before. There are some conclusions drawn related to the study this that is as follows:

- 1) Orientation Service: Still available the leader who is also a civil servant has not known by thorough Duty existing principal and functions set in rules and forms a must service given to the community, but civil servants in the service already realize and understand related base size in doing Duty the main thing is so that can say the responsible answer.
- 2) Commitment: Some employees are still slow and less responsive in completing Duty work and yet know and understand specific procedures or SOP used in doing tupoksi, but there are also civil servants in the service already capable face and resolving tough jobs.
- 3) Initiative Work: Still available less staff is responsive when accepting tasks assigned by leaders or service, even performance shown by employees is still not yet entirely under the rules that the government has determined, but already there is innovation provided by employees.
- 4) Cooperation: Coordination Among leaders and employees already walks fine, but there is not yet an appreciation by Theory or materials provided to employees who have done Duty with good. There is only in form appreciation praise.
- 5) Leadership: Sharing assigned tasks by the leader to civil servants is already very clear. However, one up to two leaders in the PMD Office are ignorant toward employees who have violated rules.

Factors Causing Weakness Accountability of PNS Performance at the Community and Village Empowerment Service Regency East Bolaang Mongondow. Based on the research data results presented and analyzed in the chapter before. So there are some conclusions drawn related to the study of this. Factors that cause weak Accountability of PNS Performance at the Community and Village Empowerment Service Regency East Bolaang Mongondow, namely:

- 1) Lack of knowledge of civil servants in the service about the rules, especially the latest rules related to the performance of civil servants.
- 2) Lack of incentives provided for employees
- 3) Still lacking understanding of employees-related Duty principal and functions;
- 4) Some employees in the office still do just anything yet discipline-related time work;
- 5) Some employees do not work on completed tasks given, and more choose interest personal than rice interest organization.

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