

# Scholars Results: Government Performance Accountability in Developing Countries – Review of two decades literatures as a new model

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## ABSTRACT

In order to evaluate the government performance of a country, many studies have suggested different methods of what so-called Government Performance Accountability (GPA). The main objective of this paper is to describe the determinants that influence the optimal GPA in developing countries in the last two decades. There are very few studies that look holistically the factors that influence GPA in developing countries, because the uniqueness of the factors that influence the increase value of GPA of each Country as a problem solution, then what if the uniqueness of each research in the last two decades are integrated. The new model solution of several factors will help improve the value of GPA in developing countries from the scholars results in the future. The results of this review notes that there are nine factors to influence GPA Optimization in developing countries. This is called the nine factors GPA optimization model.

## Keywords

Government performance accountability (GPA), developing country, paper review, GPA Influences Factors

## Introduction

After the Second World War, the political situation in the third world has triggered the establishment of several new countries. Since then, these countries have been trying to improve the performance of their government administration in order to fulfil public expectation. The approach and process of improving public administration differs from one country to another (Engkus, 2018). In order to evaluate the government performance of a country, many studies have suggested different methods of what so-called Government Performance Accountability (GPA). However, because of many different factors involved and different point of views of how the public administration is implemented in a country, the GPA in each country differs from that of the others, so that the GPA has not run optimally (Riandi, 2003; Mariandini et al, 2018). Therefore, it is not easy to determine a country whether or not it has met the public satisfaction because every country has a unique GPA system which may differs from other country so it can be a problem when the system will be measured based on the public satisfaction.

Why GPA is very important for Developing Countries? Performance Accountability boils down to two questions: Are we doing the rights things? Are we doing the things right? Accountability is an essential component of modern-day governance in all countries and also linked to almost every conceivable aspect of good governance Sarker & Hassan (2010). In Indonesia GPA is a systematic series of various activities, tools and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing, and reporting performance to government agencies, in the framework of accountability and improving the performance of government agencies. (PerPres No. 29 of 2014). In any country the accountability of government performance is in the spotlight whether it can satisfy the public, especially in developing countries this is the subject of political issues over government performance. Performance Accountability of the public sector both in government institution and public agencies can be enhanced by several factors that influence, be observed and evaluated with different methods and political conditions in developing countries, as also explained (Julnes & Steccolini, 2015) that ambiguity and complexity stem from several factors. First public sector performance can be observed and evaluated at different levels (for example, countries, policies, organizations, organizational units, services, individuals), by different stakeholders and interest groups, and using different measurement and evaluation criteria (efficiency, effectiveness, economy, justice, participation, resilience, stability, etc.). This can lead to conflicting

interpretations of the same phenomenon. Related, the public service value proposition creates complexity. More specifically, the public interest and the provision of public services have many facets, which can bear different significance for different stakeholders and, thus, public performance cannot be captured by a single bottom line (Boyne, 2002; Liguori et al, 2012, 2014). In this study illustrates that the influencing factors are in terms of public services.

Performance Accountability of the public sector both in government institution and public agencies can be enhanced by several factors that influence, be observed and evaluated with different methods and political conditions in developing countries, that ambiguity and complexity stem from several factors (Julnes & Steccolini, 2015).. First public sector performance can be observed and evaluated at different levels (for example, countries, policies, organizations, organizational units, services, individuals), by different stakeholders and interest groups, and using different measurement and evaluation criteria (efficiency, effectiveness, economy, justice, participation, resilience, stability, etc.). This can lead to conflicting interpretations of the same phenomenon. Related, the public service value proposition creates complexity. More specifically, the public interest and the provision of public services have many facets, which can bear different significance for different stakeholders and, thus, public performance cannot be captured by a single bottom line (Boyne, 2002; Liguori et al., 2012, 2014). GPA in developed countries can be featured as an example in the form of e-government that is already very advanced and leads to industry 4.0 using big data, the Internet of things, artificial intelligence and cloud sourcing and data sharing to satisfy the public. According to the E-Government Strategy [7], E-Government defined as using ICTs systems to transform relations with citizens, business sector, government agencies and employees to promote the empowerment of citizens, improving service delivery and enhance accountability, increase transparency, improve government performance efficiency. (Nawafleh et al, 2012). while GPA in developing countries related to e-government is still traditional and focuses on slow bureaucratic processes which have an impact on poor public services and are still looking for ways to increase the value of a good GPA. In this study illustrates that the influencing factors are in terms of public services. The analysis results above explain comprehensively the measurement of performance accountability in different situation, so that it can be concluded that public performance cannot be measured only from one side only, many factors influence it. This discussion attracts the author to dig deeper into several journals published over the past two decades related to Government Performance Accountability research in developing countries.

### Method

This study uses a narrative method from various papers read, coded, noted and collected and analyzed, so that it is visualized into a recommended model to increase the value of GPA.

### Research Results and Discussion

Based on the background above, there are several factors that can be explained in this paper, namely the author tries to observe the development of GPA in developing countries. Based on the paper in the last two decades that related with GPA in developing countries, it can be successful due to several factors. The new model solution of several factors will help improve the value of GPA in developing countries from the scholars results in the future. The results of this review notes that there are nine factors to influence GPA Optimization in developing countries. First, Leadership and Innovation, second, Methods & Quality of Public Services, third, Compliance with laws and regulations, fourth, Performance Reform through alignment Objectives to improve organizational performance, policies and Program Types, fifth, Commitment, motivation, involvement of behavioral aspects and HR skills in supporting the success of a policy, sixth, Utilization of technology through the development of harmonized integrated performance information systems (Organizational and Individual Performance), seventh, Effective communication between central and regional lines, eighth, Efficiency factors and the effectiveness of the use of Funds (Budget), the Last ninth, Evaluation of Performance Accountability System of Government Institution or Public Agencies periodically independently. These nine factors affect GPA Optimization in Developing countries of two decades literatures.

#### 1. Leadership and Innovation affect GPA Optimization

The authors tried to relate this discussion to some facts in developing countries Leadership and innovation are one of the factors that can increase the GPA. This is in line with research conducted by Julnes & Steccolini (2015) related to leadership one of the factors that influence GPA Optimization, according to Goh (2012) from Canada there are three important factors to be considered in implementing effective performance measurement system in the public sector namely leader / managerial discretion, culture of learning and evaluative organizations and stakeholder involvement (Said et al, 2017) that leadership quality and innovation have a greater impact on company performance why?. Ethical culture and entrepreneurial orientation do not have a statistical influence on company performance in the current situation. Policymakers must choose the right people with smart quality and experience including integrity. Ivanov & Avasilcăi (2014) explained the problem in their study in Romania was that most companies tried to improve their performance in whatever way possible. To obtain long time success an organization needs a good management team with a clear strategic direction. They have to invest in employee's training and their professional development, to improve their relation with partners and the processes to rise the value of their products and services. The winning card will be held by those who try to innovate, to obtain and maintain performance. So, the binding factor of Accountability for Public Agency Performance that influence is 'Innovation'. While research conducted by Purnomo & Djauhari (2018) revealed that improvement efforts are factors that influence the improvement of SAKIP, namely by using technology, conducting periodic evaluations, providing recommendations for consideration to leaders (leadership role). One example of optimal GPA best practices in Indonesia regional government. The East Java Provincial Government is the only one in Region II in Indonesia in 2017 where the Government Performance Accountability System (SAKIP) has received the title "A" (Zakaria, 2017). this was created because of Pak Karwo's leadership and innovation as a leader for example as an example of a quick win the ATM Samsat,

Goods and Services Procurement Services, Construction of Habitable Homes (RLTH), Job Exchanges (Let's Work) in every Village by holding a UMKM Clinic holding a public service exhibition, holding a pilot public service competition, supervising innovation SKPD public services, reports on public complaints and monitoring and evaluation. while related to the policy implementation innovation is the construction of the Integrated AKIP Application that is easy to read and accessed by the public, Initiating Pergub No. 15 of 2016 concerning Technical Guidelines for Making Lakip Officials Administrators and Supervisors, Compilation of Performance Trees, KPIs & Performance Agreements (PK) up to Staff Level.

#### 2. Methods & Quality of Public Services affect GPA Optimization

In connection with research (De Lancer & Steccolini, 2015) related to quality of public services which is one of the factors that influence GPA Optimization, different results were found (Kloot, 1999) related to Performance Measurement and Accountability in the Victoria Regional Government, Melbourne. The methodology of this research is to use the paradigm interpretivism method. This study studies the extent to which the performance measurement system is currently used in the Victorian regional government, the extent to which non-financial indicator factors are used in performance measurement. The results of this study reveal a substantial increase in the level of use of performance measures related to increased interventions in accountability and organizational change made in this sector by state governments. Although there are interventions in financial and budgetary measures for financial accountability, the use of non-financial measures in determining accountability results has increased. Service and customer quality are two areas where non-financial performance measures are being developed. In line with the research (Hamsinah, 2013) describes the gap between the performance of PDAM service units in Makassar and customer expectations, so that the factors affecting the performance accountability system of Government Institutions or public agencies focus on Public Services. In line with the performance management approach according to (Ljungholm, D. P., 2015) namely the use of objectives and benchmarking contests increases the power of public services (Rădulescu, 2013, 2012) and has a beneficial effect on results. Performance management at the field level is mainly operative (Nica, 2013), as long as there are enough comparative entities to enable performance contests and comparative knowledge between entities. Performance management is appropriate to provide improvements in performance indicators that have a significant level of public recognition. So, from this research also emphasizes the factor of Public Service. I agree that the quality of public services can improve accountability of public performance, but it is necessary to review the services of each developing country government more specifically which ones need to be improved.

#### 3. Compliance with laws and regulations affect GPA Optimization

In addition (Riantiarno & Azlina, 2011), analyse the factors that affect the Performance Accountability of Government Institutions consisting of the influence of the application of financial accountability and compliance with laws and regulations. Descriptive research method with a survey approach was used in the study. Hypothesis testing results indicate that the second hypothesis is accepted, while the first hypothesis is rejected. So, in this research can be proposed as a factor influencing the performance accountability system of Government Institutions or Public Agencies is compliance with laws and regulations. Compliance with laws and regulations affect GPA optimization can be assumed in developing countries that the government is free from corruption, collusion and nepotism and zero compliance from the people. however, if the rules are not obeyed or violated, it will

cause the government to not run well and there will be a difference between what is reported and the reality is far different. If government agencies comply with applicable regulations it can increase the value of the GPA.

#### **4. Performance Reform through alignment Objectives to improve organizational performance, policies and Program Types affect GPA Optimization**

In addition to the quality of public services, (Kloot, 1999) 's research also about how to improve performance in terms of cascading performance indicators, besides (Goh, 2012) explain about one of the three important factors to be considered in implementing effective performance measurement system in the public sector is culture of learning and evaluative organizations and stakeholder involvement. This research could be concluded as the goal of indicator performances. In line with research (Mariandini et al, 2018) found that one of the factors that influence are efficiency and effectiveness of the use of funds is alignment of performance data in supporting the success of a policy. (Oh & Bush, 2015) studying how to measure public performance in four types of management activities: performance reforms, policies, service delivery methods and types of programs. This research conceptualizes the continuum approach to public performance in various dimensions of measurement and shows that the focus of this dimension can vary in the field of management, including the types of reforms, policies, service delivery methods and programs used by public organizations. While the results of the study (Ayers, 2015) offer a new perspective, although the performance appraisal program is a management tool to improve organizational performance, however it is not a fully effective tool to encourage organizational performance, especially when the strategic plan objectives are only included in the performance appraisal plan the employee. The ability to align objectives to improve organizational performance when using public sector performance appraisal programs. A research conducted by (Baharuddin et al, 2014) of a method in preparing the work dimensions, the indicators are not based on assessments or refer to the organization strategic objectives. Increasing accountability in performance can also increase from refocusing participation in public sector program activities, this in line with the results of research by (Effendi, 2017) given an indication of the importance of budgetary participation implementing management functions and assessing one's achievements. Whereas research results from (Berberoglu, 2018) related to factors that influence improvement in Organizational Performance are First, it is important to create an environment of trust that involves good relations with supervisors to contribute to employee organizational commitment that can be perceived in the form of "effective communication", Second, Employees' perceptions about equality and fairness in the distribution of rewards are also very important. Managers must offer gifts to their employees and at the same time oversee the distribution of gifts to create a positive climate because the perception of injustice can have the opposite effect. Third, organizational structure, including regulations, standards and work organization, is also another component of the organizational climate, which impacts on organizational commitment and perceptions of organizational performance. Finally, organic structures can also contribute to openness to innovation and reduce resistance to change, thereby encouraging employees to be creative and innovative.

#### **5. Commitment, motivation, involvement of behavioral aspects and HR skills in supporting the success of a policy affect GPA Optimization**

In connection with research (Goh, 2012) related to factors that influence improvement in Organizational Performance (Akbar et al, 2015) conducted a research by identifying factors that act as obstacles to the application of Local Government Performance Measurement Systems, such as commitment, motivation, and lack of employee skills, local governments can work to improve these

fields. Another factor raised by the interviewee is political interference. (Mollet, 2007) argues that this possibly come from within the organization, with corruption being a fundamental reason. This claim needs to be part of a future research project to determine application in the current setting. Although there is only one report in one developing country, this research must provide impetus to improve the Local Government Performance Measurement System in other developing countries. In line with research (Mariandini et al, 2018) and (Berberoglu, 2018) says that Organization Performance Organizations must cascade with Individual Performance one of aspect that could improve GPA. The reality in developing countries like Indonesia is that organizational performance and individual performance have their own regulations when they are not aligned, then how ASN behavior and performance on government performance can be related.

#### **6. Utilization of technology through the development of harmonized integrated performance information systems (Organizational and Individual Performance) affect GPA Optimization**

In line with research (Berberoglu, 2018), research developed by (Saputra et al, 2018) is the development of a SAKIP management information system that enables organizations to obtain the right information for the right person at the right time by enhancing interaction between organizational employees. Indonesia as a developing country Ministries or Institutions that have developed Information Technology on Organizational and Individual Performance, for example, such as the Ministry of Finance, the Ministry of Maritime Affairs and Fisheries, East Java Local Government, and many others, proved to get an 'A' rating in the SAKIP score in 2017. Purnomo & Djauhari (2018) stated that improvement efforts are factors that influence the improvement of GPA, namely by using technology, conducting periodic evaluations, providing recommendations for consideration to leaders (leadership role). The development of e-performance applications can increase the value of GPA because it can monitor and evaluate the achievements of government programs on public services.

#### **7. Effective communication between central and regional lines affects GPA Optimization**

(Berberoglu, 2018) concluded there was a positive and linear relationship between organizational climate with organizational commitment and perceived organizational performance. However, this research is limited to the current study trying to reach a sample size, which would produce more reliable results that can be generalized to the universe of the study. Thus, as a result of the communication problems and unwillingness of the staff in one hospital, that hospital had to be taken out of the sample, which is the most important limitation of the study. The authors assume the final assessment of the GPA is not discussed in this study which is an improvement in Public sector services. (Mariandini et al, 2018) in his research obtained information that the implementation of SAKIP should be able to provide information to the organization on the performance of its management so that it can encourage the efficiency and effectiveness of the implementation of programs and activities. In this case the authors assume central and regional communication will run very well if effective communication is done.

#### **8. Efficiency factors and the effectiveness of the use of Funds (Budget) affect GPA Optimization**

The available government budget can be optimized if it is used more wisely, effectively and efficiently. (Mariandini et al, 2018) found that the factors that influence are efficiency and effectiveness of the use of funds, adherence to regulations in the form of commitment to support central government policy,



implementation of technical guidance, submission of timely reports, effective communication, alignment of performance data, involvement of ASN behavioral aspects in supporting the success of a policy. The limited government budget can be solved by implementing the efficiency of budget programs and activities in government institutions so that the expected public services are right on target.

9. Evaluation of Performance Accountability System of Government Institution or Public Agencies periodically independently affects GPA Optimization

Evaluation of GPA is one of factors that influence increase of GPA. (Mariandini et al, 2018) found that one of the factors that influence are efficiency and effectiveness of the use of funds is alignment of performance data in supporting the success of a policy. The result in line with (Oh & Buss, 2015) who stated in their research in order to evaluate the success of a program, in practice, a strategy to utilize subjective and objective data may be needed to obtain comprehensive performance information from public programs. While it is widely believed that 'subjective data' includes an evaluation of citizens' perceptions of public services and 'objective data' is factual and numerical information about what the government is achieving, there are limits associated with the strict reliance on both categories of data.

Nine Factors GPA optimization model

In this understanding the GPA is a performance measurement and management in government. (Kelman, 2006) in (Goh, 2012) stated that GPA have become a system that increase performance measurement agencies in government to address the issues of accountability and transparency that can be used to encourage better performance in public sector organizations through the setting of targets and performance indicators. Frequently, performance on these indicators is linked to budget and resource allocation decisions from the review of this journal can be described in the table below as follows:

Table.1. Influence factors of government accountability performance in two decades

Authors / Journal / Years	Leadership & Innovation	Methods & Quality of Public Services	Compliance with Laws and Regulations	Performance Reform through Alignment Objectives to Improve organizational performance, policies and Program Types	commitment, motivation, involvement of behavioral aspects and HR skills in supporting the success of a policy	Utilization of technology through the development of harmonized integrated performance information systems (Organizational and Individual Performance)	efficiency factors and the effectiveness of the use of funds (Budget)	Evaluation of Performance Accountability System of Government Institution or public agencies periodically independently
De Lencastre-Julnes, P., & Steccolini, J., 2015	✓	✓						
Kloot, Louis, 1999		✓		✓				
Hamsinah, 2015		✓						
Ljungholm, D. P., 2015				✓				
Goh, S. C., 2012	✓							
Said, I., 2017	✓							
Ivanov, C. I., & Avasilcă, S., 2014	✓							
Riantarno, R., & Azlina, N., 2011			✓					
Oh, Y., & Bush, C. B., 2015				✓				
Akbar, R., 2015								
Julnes, R. S., 2015				✓				
Baharuddin, Sangkita, & Hamsinah, 2014				✓				
Effendi, R., 2017								✓
Saputra, M., 2018						✓		
Berberoğlu, A., 2018				✓				
Purnomo, I. D., Wulfo, I., & Daulah, 2018	✓					✓		✓
Mariandini, F. I., Inams, G., & Nurhidaya, N., 2018				✓				✓

It can be concluded that from the results of a journal review analysis in the past two decades, there are several factors that influence the increase in the value of performance accountability of Government Institutions or Public Agencies in developing countries as follows, the first is Leadership and Innovation, as explained by (Julnes & Steccolini, 2015), (Goh, 2012), (Said et al, 2017), (Ivanov & Avasilcă, 2014), (Purnomo, et al, 2018), the second is an improvement in the method and quality of public services this is also explained by (Julnes & Steccolini, 2015), (Kloot, 1999), (Hamsinah, 2015), (Ljungholm, 2015), the third is the observance of legislation explained through research

(Riantarno & Azlina, 2011), (Mariandini et al, 2018), the fourth is Performance Reform through aligning objectives to improve organizational performance, policies and program types. This research program is described by (Kloot, 1999), (Goh, 2012), (Oh & Bush, 2015), (Ayers, 2015), (Baharuddin et al, 2014), (Effendi, 2017), (Berberoğlu, 2018), (Mariandini et al, 2018), the fifth is commitment, motivation, involvement aspects HR behavior and skills in supporting the success of a policy as a result of research (Goh, 2012), (Akbar et al, 2015), (Berberoğlu, 2018), (Mariandini et al, 2018), while the other sixth factor was the Utilization of technology through the development of harmonized integrated performance information systems (Organizational and Individual Performance) explained through research (Saputra et al, 2018) and (Purnomo et al, 2018), the seventh is the creation of effective communication between central and regional lines, this can be done by conducting socialization, focus group discussion (FGD) and technical guidance explained in research (Berberoğlu, 2018), (Mariandini et al, 2018), the eighth factor is the efficiency and effectiveness of the use of funds (Budget), namely how much Government Institutions can make efficient use of the budget in the form of refocusing new program activities and running it effectively and efficiently, explained in the research (Effendi, 2017), (Mariandini et al, 2018) (Effendi, 2017; Mariandini et al., 2018), the last is the Evaluation System Performance Evaluation System of Government Institutions or Public Agencies periodically independently explained in research (Purnomo et al, 2018).

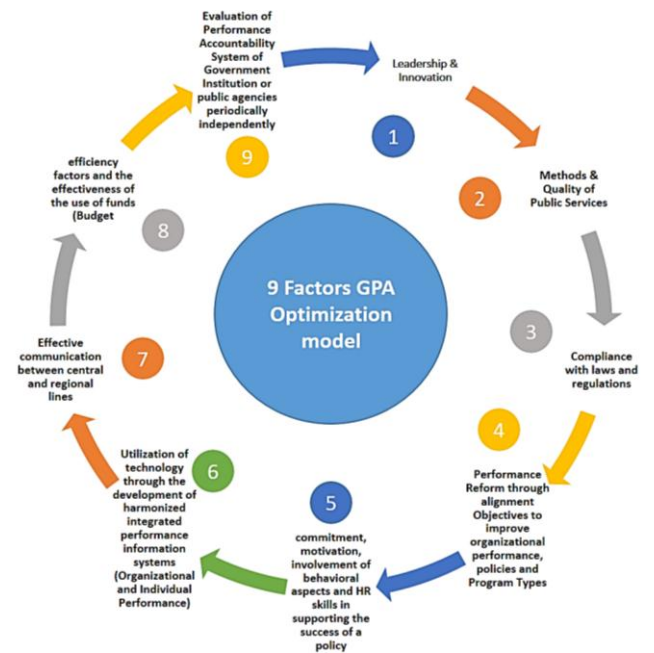


Figure 1. Factors that influence the improvement of the Performance Accountability of the Government or Public Agencies in Developing Countries (Sources: Author 2019)

In this study a new model is proposed in the form of factors that influence the improvement of the Government or Public Agency Performance Accountability from a two-decade journal review, expected to be implemented in developing countries to increase development, of course, of the journals studied by the author there are still studies that have may be missed, so that future research can be enriched with journals related to other Government Performance Accountability, this research can also be developed with a variety of methods qualitatively or quantitatively while the measurement and evaluation criteria can be done differently (efficiency, effectiveness, economy, justice, participation, resilience, stability, gap / failure analysis, etc.), in line with what was expressed by (Julnes & Steccolini, 2015), however going forward, locus, factor addition, sub-indicators on these factors can

detailed and developed further in accordance with the political situation, the form of policy and in other formats.

### Conclusion and Future scope

The author hopes that this paper can be a contribution or guidance to improve the performance accountability system of Government Institutions or a kind of public Agency in developing countries as a political strategy one of the implementation of public policy in a country, especially in Indonesia, because of how many factors include the problem of optimizing the accountability of the performance of government agencies and relating to human problems, this research will be more interesting if using qualitative, quantitative or mix method research with method spiral analysis or soft system methodology to focus more on solving each problem.

### Disclosure statement

No potential conflict of interest was reported by the authors.

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