

Analysis of The Effect of Clearance of Budget Targets, Competency of Government Apparatus on Performance Accountability with Internal Control System as Moderate Variables

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Abstract. This study aims to analyze the effect of budget target clarity, government apparatus competence on performance accountability with the internal control system as a moderating variable at the Dairi District Education Office, Samosir District Education Office and Pakpak Bharat District Education Office. This type of research is descriptive quantitative. This study uses a survey method by distributing questionnaires to the budget allocation makers in the Dairi District Education Office, Samosir District Education Office and Pakpak Bharat District Education Office. The population of this study were all employees within the Dairi District Education Office, Samosir District Education Office, Pakpak Bharat District Education Office, consisting of 30 samples of respondents including the head of the department, secretariat, treasurer, general and staffing sub-section, finance sub-section, planning sub-section and evaluation, the field of early childhood development, the field of elementary school development, the field of junior high school development, the field of coaching education staff. The data analysis method used is descriptive statistical analysis and multiple linear regression analysis. The analysis is assisted by the Statistical Package for Social Science (SPSS) program. The results of this study indicate that the clarity of budget targets and the competence of government officials simultaneously has a positive and significant effect on Performance Accountability at the Education Office of Dairi, Pakpak Bharat and Samosir Districts while the internal control system is not able to moderate the clarity of budget targets, the competence of government officials on performance accountability in Dairi District Education Office, Samosir District Education Office and Pakpak Bharat District Education Office.

Keywords: Clarity of Budget Targets, Competence of Government Apparatus, Internal Control System and Performance Accountability.

1 Introduction

The rapid development of accounting gives more attention to all types of organizations, including public sector organizations. The government is expected to focus on improving accountability as well as improving performance outcomes. Therefore, the government

establishes rules for implementing an effective accountability system which is commonly known as the Government Agency Performance Accountability System (SAKIP). The aspect of accountability is recognized as a fundamental value for good governance in public organizations (Al Shbail & Aman, 2018).

The concept of accountability in Indonesia is not a new thing. Almost all government agencies and institutions emphasize the concept of accountability, especially in carrying out government administrative functions. This phenomenon is the impact of community demands which began to be heralded again at the beginning of the reform era in 1998. These public demands arose because during the New Order era the concept of accountability was not able to be applied consistently in every line of government which in the end became one of the causes of the weakness of the bureaucracy and became a triggers the emergence of various irregularities in financial management and state administration in Indonesia.

Presidential Regulation No. 29 of 2014 concerning the Performance Accountability System for Government Agencies and Presidential Instruction No. 2 of 2014 concerning Actions for Prevention and Eradication of Corruption is carried out in the context of realizing a government that ensures a more balanced and tangible form of accountability to the community. In addition, efforts to support the realization of such accountability or accountability have long been regulated in Government Regulation no. 8 of 2006 concerning Financial Reporting and Performance of Government Agencies. Thus the Performance Accountability System for Government Agencies needs to be implemented as a measuring tool to determine the organization's ability to achieve the vision and mission as well as organizational goals. The measurement results achieved then become an effective evaluation medium in improving the performance of Government Agencies. This is also in line with the agenda of strengthening supervision which refers to Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP) requiring a review of the main performance achievements of government agencies which focuses on assessing the effectiveness and efficiency of performance achievements.

Based on this, government agencies are required to submit accountability for their performance through government agency performance accountability reports (LAKIP) periodically and then control their accountability based on evaluations of their performance reports which aim to encourage increased performance of government agencies administratively while reducing the possibility of administrative errors.

An entity is said to be accountable when the entity is able to present information openly about the decisions that have been taken, allows parties outside the organization to review the information, and take corrective action if necessary. The government bureaucratic system that can be assessed objectively by the public will be judged from an accountable system. In addition, Public Accountability is the government's effort to organize government in a better direction (Astuty, 2013).

Performance Accountability

Performance accountability is a manifestation of the obligation of a government agency to account for the success/failure of implementing programs and activities that have been mandated by stakeholders in order to achieve the organization's mission in a measurable manner with performance targets/targets that have been set through government agency performance reports compiled periodically. The Government Agency Performance Accountability System directs that the implementation of government must be efficient,

effective, clean and responsible. Further implementation is based on the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting and Procedures for Reviewing Performance Reports of Government Agencies.

Based on the Minister of State Apparatus Empowerment Regulation NO.PER/20M.PAN/11/2008 concerning the preparation of the main performance indicators, it is stated that the criteria for good performance indicators in relation to the accountability of the performance of government agencies must have SMART elements or Specific means clear and there is no possibility of misinterpretation, Measurable can be measured objectively, both quantitatively and qualitatively, Achievable means that it can be achieved rationally without reducing the level of challenge that should be, Relevance means that performance must be related to relevant aspects, Timebound means that it is possible to be measured in a certain predetermined time perspective.

Based on the good performance criteria above, it is expected that all agencies will be able to realize a result-oriented government and be able to apply the principles of good governance, namely transparency, participation and accountability. Through the application of these principles, the government will be able to improve services to the community.

Clarity of Budget Goals

Clarity of budget targets is an illustration of the extent to which budget objectives are clearly and specifically defined with the aim that the budget can be understood by employees who are responsible for achieving the budget targets. Clarity of budget targets is a planning guide in setting budgets based on clear and specific targets so that they can be understood by those who are responsible for achieving the goals to be achieved. The clarity of budget targets has implications for implementing officials to prepare budgets in accordance with the targets to be achieved by government agencies.

Suhartono and Solichin, 2006 said that the clarity of budget targets is the extent to which budget objectives are clearly and specifically defined with the aim that the budget can be understood by the person responsible for achieving the budget targets. Clarity of budget targets will help employees to achieve the expected performance, where by knowing the budget targets the level of performance can be achieved. Individual involvement will understand the targets to be achieved by the budget. As well as how to achieve it using existing sources, then the budget targets that are prepared will be in accordance with what will be achieved. Clarity of budget targets is also the extent to which budget objectives are clearly and specifically defined with the aim that the budget can be understood by the person responsible for achieving these targets.

Government Apparatus Competence

Competence according to Boutler et al. (1999) is a characteristic that underlies a person to be able to show a good work performance in a particular field of work, role or situation. According to the Decree of the Head of the State Personnel Agency No. 46A of 2003 dated November 21, 2003, these are the abilities and characteristics possessed by a Civil Servant in the form of knowledge, skills, and behavioral attitudes needed in carrying out their duties, so that the Civil Servant can carry out their duties professionally, effectively, and efficiently. Hood and Lodge (2004) argue that competence describes selective ideas in management and public

services so as to achieve good governance. Based on the government, the competence of the state apparatus is defined as the work ability of ASN which includes aspects of knowledge, skills, and work attitudes that are absolutely necessary in carrying out their duties (Regulation of the Head of the State Civil Service Agency Number 8 of 2013). The competence of the apparatus can be optimal if it is a reliable competence in their field. Thus, village financial management accountability is not only related to the availability of regulations and supporting facilities, but the most important thing is the existence of competent and reliable apparatus. Competence is a criterion for the apparatus to produce high performance. They are required to prepare and implement an adequate design of operational standards for village financial governance and supervision, and prepare the Village Medium-Term Development Plan (RPJMDes) and determine the Village Revenue and Expenditure Budget (APBDes) in accordance with priority programs, manage village finances in accordance with applicable regulations, laws and regulations and avoiding deviations from village financial management these regulations can result in state financial losses.

Internal Control System

Mulyadi (2001:163) states that the internal control system includes the organizational structure, methods and measures that are coordinated to maintain organizational wealth, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. The implementation of a good internal control system in every organization, both private and public sectors is to ensure financial accountability and transparency in the management of funds at all levels in order to achieve objectives effectively and efficiently. The implementation of the internal control system in the public sector, especially in local governments, is guided by Government Regulation (PP) No. 60 of 2008. Internal control system (SPI) based on PP no. 60 of 2008 is an integral process for actions and activities carried out continuously by the leadership and all employees to provide adequate confidence in the achievement of organizational goals through effective and efficient activities, reliability of financial reporting, safeguarding state assets, and compliance with laws and regulations. invitation

Thus it can be concluded that the internal control system is an integral process by the leadership and all employees including organizational structure, methods and measurements in achieving organizational goals on an ongoing basis to obtain adequate assurance through effective and efficient activities, reliable financial reports, and adherence to legislation. The implementation of internal control in regional financial management includes demands and expectations that government officials are able to create a strong bureaucracy in achieving the goals that are aspirational. Internal control consists of 5 (five) related components (Ramandei (2009 quoted from COSO), namely: Control Environment, Risk Assessment, Control Activities, Information and Communication and Monitoring.

2 Research Methods

Types of research The research used is descriptive quantitative research method, that is, this study aims to explain existing phenomena by using numbers to base the characteristics of individuals or groups. The research will be conducted in several education offices in North Sumatra, namely the District Education Offices of Samosir, Dairi and Pakpak Bharat.

Data Analysis Techniques

The data analysis technique used in this study refers to the concept, namely the interactive model using three steps, namely:

1. Data reduction is done by grouping the data. The entire data was collected in accordance with the aspects of the problem in the study. The verified conclusions are made into findings.
2. Presentation of data (data display), which is presented in the form of a description in accordance with the research aspect, which aims to facilitate researchers in interpreting the data and drawing conclusions.
3. Drawing conclusions (verification), the results of data reduction collected and analyzed will be drawn conclusions.

3 Research Results And Discussion

Respondent Description

Description of Respondents In this study, the profiles of respondents were grouped into 4 (four) descriptive groups. The following is a descriptive-based description of respondents with a total of 30 respondents.

Table 1 Description Respondent-Gender

Gender	Frequency	Percentage
Woman	12	40%
Man	18	60%
Amount	30	100

Source: Processed Data (2022)

Based on table 1 above, it can be seen that the description of the respondent's gender in this study was dominated by 18 male respondents (60%), and the remaining 12 female respondents (40%). Description of respondents by age, as follows:

Table 2 Description Respondent-Age

Age	Frequency	Percentage
30 – 39 Years	8	26,67%
40 – 49 Years	12	40%
50 – 59 Years	10	33,3%
Amount	30	100%

Source: Processed Data (2022)

Based on table 2 above, it is known that the age of the respondents in this study was dominated by respondents aged between 40 to 49 years, namely as many as 12 people (40%), followed by respondents aged between 50 to 59 years, namely 10 people (33, 13%), and the last respondents aged 30 to 39 years were 8 people (26.67%).

Table 3 Description Respondent-Last Education

Last education	Frequency	Percentage
S1	17	56,67%
S2	10	33,3%
Etc	3	10 %
Amount	30	100%

Source: Processed Data (2022)

Based on table 3 above, the description of respondents in this study is dominated by respondents with a bachelor's degree (S1) education level, as many as 17 people (56.67%), then followed by respondents with a secondary education level (S2) 10 people (33 ,3%) and others as many as 3 people (10%).

Table 4 Description Respondent-Origin PT

From	Frequency	Percentage
PTN	19	63,3%
PTS	11	36,67%
Amount	30	100%

Source: Processed Data (2022)

Based on table 4 above, it is known that the description of respondents based on the origin of PT (University) this respondent is dominated by 19 people (State Universities) (63.3%), followed by respondents from PTS (Private Universities).) as many as 11 people (36,67%).

Respondents' Responses to the clarity of budget targets

Respondents' responses to the performance accountability variable include 4 (four) indicators, namely Specific, Measurable, Oriented, Implementation and Evaluation. Respondents' responses to these variables are as follows:

Table 5. Respondents' Responses Clarity of budget targets

Question points	SS		S		N		TS		STS		TOTAL	
	F	%	F	%	F	%	F	%	F	%	F	%
1	2	6,67	12	40	13	43,33	3	10	-	-	30	100
2	3	10	18	60	8	26,67	1	3,33	-	-	30	100
3	8	26,67	14	46,67	8	26,67	-	-	-	-	30	100
4	5	16,67	17	56,67	8	26,67	-	-	-	-	30	100
5	6	20	10	33,33	13	43,33	1	3,33	-	-	30	100
6	6	20	10	33,33	13	43,33	1	3,33	-	-	30	100
7	3	10	18	60	8	26,67	1	3,33	-	-	30	100
8	1	1,33	11	36,67	13	43,33	5	16,67	-	-	30	100

Source: Processed Data (2022)

1. Distribution of respondents' answers to questions regarding the clarity of budget targets in this work unit. Of the 30 respondents, 2 people (6.67%) stated strongly agree, 12 people (40%) agreed, 13 people (43.33 %) stated neutral and the remaining 3 people (10%) Disagree;

2. Distribution of respondents' answers to questions regarding budget specifications in this work unit. Of the 30 respondents, 3 people (10%) stated strongly agree, 18 people (60%) agreed, 8 people (26.67%) stated Neutral and the remaining 14 people (16.9%) were neutral;
3. Distribution of respondents' answers to my question can determine the level of importance of budget targets for each program/activity. Of the 30 respondents, 8 people (26.67%) stated strongly agree, 14 people (46.67%) agreed and the remaining 8 people (26.67%) were neutral;
4. The distribution of respondents' answers to my questions can clearly identify the outputs and outcomes that must be achieved in each program and activity. Of the 30 respondents, 5 people (16.67%) stated strongly agree, 17 people (56.67%) agreed and the remaining 8 people (26.67%) were neutral.
5. The distribution of respondents' answers to the budget questions made has taken into account the priority scale. Of the 30 respondents, 6 (20%) strongly agreed, 10 (33.33%) agreed and the remaining 13 (43.33%) were neutral; and 1 person (3.33%).
6. The distribution of respondents' answers to questions on performance indicators for each activity listed in the budget has been clearly defined and measurable. Of the 30 respondents, 6 people (20%) strongly agree, 10 people (33.33%) agree and the remaining 13 people (43.33%) are neutral, and 1 person (3.33%) disagrees;
7. Distribution of respondents' answers to the question of the need for clarity on budget targets in this work unit. Of the 30 respondents, 3 (10%) strongly agreed, 18 (60%) agreed and the remaining 8 (26.67%) were neutral, and 1 person (3.33%) disagreed;
8. The distribution of respondents' answers to my questions can determine the implementation and evaluation of the success of a clear budget target. Of the 30 respondents, 1 person (3.33%) stated strongly agree, 11 people (36.67%) agreed and the remaining 13 people (43.33%) were neutral and 5 people (16.67%) disagreed.

Table 6. Respondents' Responses to the Competence of Government Apparatus

Question points	SS		S		N		TS		STS		TOTAL	
	F	%	F	%	F	%	F	%	F	%	F	%
1	7	23,33	16	53,33	7	23,33	-	-	-	-	30	100
2	3	10	18	60	8	26,67	1	3,33	-	-	30	100
3	5	16,67	15	50	10	33,33	-	-	-	-	30	100
4	5	16,67	13	43,33	12	40	-	-	-	-	30	100
5	3	10	18	60	8	26,67	1	3,33	-	-	30	100
6	8	26,67	14	46,67	8	26,67	-	-	-	-	30	100
7	9	30	14	46,67	8	26,67	-	-	-	-	30	100

Source: Processed Data (2022)

1. Distribution of answers to questions about the need for competence of government officials in this work unit. Of the 30 respondents, 7 people (23.33%) stated strongly agree, 16 people (53.33%) agreed, 7 people (23.33%) stated neutral.
2. The distribution of answers to my question can determine the effect of the competence of government officials on performance. From 30 respondents, 3 people (10%) stated

strongly agree, 18 people (60%) agreed, 8 people (26.67%) stated Neutral and the remaining 1 person (3.33%) disagreed.

3. The distribution of answers to my questions can determine the level of importance of the competence of government officials in each program/activity. Of the 30 respondents, 5 people (16.67%) stated strongly agree, 15 people (50%) agreed and the remaining 10 people (33.33%) were neutral;
4. The distribution of respondents' answers to the competency questions made has taken into account expertise. From 30 respondents, 5 people (16.67%) agreed, 13 people (43.33%) agreed and 12 people (40%) were neutral.
5. The distribution of respondents' answers to the competency questions made has taken into account the staffing code of ethics. Of the 30 respondents, 3 (10%) strongly agreed, 18 (60%) agreed and the remaining 8 (26.67%) were neutral; and 1 person (3.33%).
6. Distribution of answers to questions of competence and skills possessed by employees to complete the work. Of the 30 respondents, 8 people (26.67%) stated strongly agree, 14 people (46.67%) agreed and 8 people (26.67%) were neutral;
7. Distribution of respondents' answers to the question of whether there is competence in the government apparatus in this work unit. Of the 30 respondents, 9 (30%) strongly agreed, 15 (50%) agreed and the remaining 6 (20%) were neutral;

Table 7. Respondents' responses to government agency performance accountability

Question Points	SS		S		N		TS		STS		TOTAL	
	F	%	F	%	F	%	F	%	F	%	F	%
1	4	13,33	12	40	12	40	2	6,67	-	-	30	100
2	2	6,67	16	53,33	10	33,33	2	6,67	-	-	30	100
3	2	6,67	13	43,33	13	43,33	2	6,67	-	-	30	100
4	4	13,33	13	43,33	11	36,67	2	6,67	-	-	30	100
5	6	20	13	43,33	9	30	2	6,67	-	-	30	100
6	4	13,33	11	36,67	13	43,33	2	6,67	-	-	30	100
7	2	6,67	16	53,33	10	33,33	2	6,67	-	-	30	100
8	2	6,67	17	56,67	9	30	2	6,67	-	-	30	100

Source: Processed Data (2022)

1. The distribution of respondents' answers to the question has a close relationship between performance achievement and performance planning. Of the 30 respondents, 4 people (13.33%) strongly agree, 12 people (40%) agree and the remaining 12 people (40%) are neutral, and 2 people (6.67%) disagree;
2. The distribution of respondents' answers to Renstra questions has become a reference for SKPD in preparing/controlling programs/activities and has fully synergized with RKPD, Renja, Performance Agreements and Performance Reports. Of the 30 respondents, 2 people (6.67%) strongly agree, 16 people (53.33%) agree and the remaining 10 people (33.33%) are neutral and 2 people (6.67%) disagree;
3. The distribution of respondents' answers to questions on the work unit's budgeting procedures has been fully aligned with the Strategic Plan in planning activities that actually produce measurable outcomes. Of the 30 respondents, 2 people (6.67%) strongly

- agree, 13 people (43.33%) agree and the remaining 13 people (43.33%) are neutral and 2 people (6.67%) disagree;
4. The distribution of respondents' answers to performance reporting questions has been fully determined by referring to the goals and objectives and is equipped with relevant and measurable performance indicators. Of the 30 respondents, 4 people (13.33%) strongly agree, 13 people (43.33%) agree and the remaining 11 people (36.67%) are neutral, and 2 people (6.67%) disagree;
 5. The distribution of respondents' answers to performance measurement questions has been carried out using the performance indicators specified in the performance agreement document. Of the 30 respondents, 6 (20%) strongly agreed, 13 (43.33%) agreed and the remaining 9 (30%) were neutral and 2 (6.67%) disagreed;
 6. The distribution of respondents' answers to internal monitoring and evaluation questions has been carried out consistently to ensure the achievement of performance according to the targets to be achieved by the SKPD. Of the 30 respondents, 4 people (13.33%) stated strongly agree, 11 people (36.67%) agreed, 13 people (43.33%) stated neutral and the remaining 2 people (6.67%) disagreed
 7. The distribution of respondents' answers to AKIP questions is used as consideration in planning the next program/activity. Of the 30 respondents, 2 people (6.67%) strongly agree, 16 people (53.33%) agree and the remaining 10 people (33.33%) are neutral, and 2 people (6.67%) disagree;
 8. Distribution of respondents' answers to questions The performance report provides benefits for increasing the accountability of SKPD performance. Of the 30 respondents, 2 people (6.67%) strongly agree, 17 people (56.67%) agree and the remaining 9 people (30%) are neutral, and 2 people (6.67%) disagree

Table 7. Respondent's response to internal control system

Question Points	SS		S		N		TS		STS		TOTAL	
	F	%	F	%	F	%	F	%	F	%	F	%
1	5	16,67	9	30	16	53,33	-	-	-	-	30	100
2	4	13,33	16	53,33	10	33,33	-	-	-	-	30	100
3	5	16,67	9	30	16	53,33	-	-	-	-	30	100
4	4	13,33	16	53,33	10	33,33	-	-	-	-	30	100
5	4	13,33	17	56,67	9	30	-	-	-	-	30	100
6	4	13,33	16	53,33	10	33,33	-	-	-	-	30	100
7	4	13,33	13	43,33	11	36,67	2	6,67	-	-	30	100
8	7	23,33	13	43,33	9	30	1	3,33	-	-	30	100
9	4	13,33	17	56,67	9	30	-	-	-	-	30	100
10	6	20	15	50	6	20	3	10	-	-	30	100
11	4	13,33	10	33,33	14	46,67	2	6,67	-	-	30	100

Source: Processed Data (2022)

1. Distribution of respondents' answers to internal control questions on a regular basis is very necessary in order to control the accountability of the performance of government

- agencies. From 30 respondents, 5 people (16.67%) stated strongly agree, 9 people (30%) agreed and the remaining 16 people (53.33%) were neutral;
2. The distribution of respondents' answers to questions from the leadership of government agencies has established discipline for policies and procedures and provides appropriate sanctions for deviations or violations of existing rules of behavior. Of the 30 respondents, 4 people (13.33%) stated strongly agree, 16 people (53.33%) agreed and the remaining 10 people (33.33%) were neutral;
 3. The distribution of respondents' answers to questions from the leadership of government agencies is able to explain and account for any intervention or neglect of internal control. Of the 30 respondents, 5 (16.67%) strongly agreed, 9 (30%) agreed and the remaining 16 (53.33%) were neutral;
 4. The distribution of respondents' answers to questions from the leadership of government agencies has developed competency standards for each task and function in each position in Government Agencies and regularly reviews the performance of the relevant Government Agencies. Of the 30 respondents, 4 people (13.33%) stated strongly agree, 16 people (53.33%) agreed and 10 people (33.33%) stated neutral;
 5. Distribution of respondents' answers to questions from leaders of government agencies conducting training and mentoring to help employees maintain and improve their job competencies. Of the 30 respondents, 4 (13.33%) strongly agreed, 17 (56.67%) agreed and the remaining 9 (30%) were neutral;
 6. The distribution of respondents' answers to questions intensive interaction with officials at lower levels responded positively to reporting related to finance, budgeting, programs, and activities. Of the 30 respondents, 4 (13.33%) strongly agreed, 16 (53.33%) agreed and the remaining 10 (33.33%) were neutral;
 7. The distribution of respondents' answers to questions on the formation of an organizational structure is carried out in accordance with the needs and is guided by the laws and regulations. Of the 30 respondents, 4 (13.33%) strongly agreed, 13 (43.33%) agreed and the remaining 11 (36.67%) were neutral and 2 (6.67%) disagreed;
 8. Distribution of respondents' answers to questions from the leadership of Government Agencies using adequate mechanisms to identify risks from external and internal factors and applying the precautionary principle in determining acceptable risk levels. Of the 30 respondents, 7 people (23.33%) strongly agreed, 13 people (43.33%) agreed and the remaining 9 people (30%) were neutral, and 1 person (3.33%) disagreed;
 9. The distribution of respondents' answers to questions from the leadership of Government Agencies uses separate evaluations to be able to interact intensively with officials at lower levels so that they can make improvements in the future. Of the 30 respondents, 4 (13.33%) strongly agreed, 17 (56.67%) agreed and the remaining 9 (30%) were neutral;
 10. The distribution of respondents' answers to questions from the leadership of Government Agencies uses adequate monitoring for the completion of audits so that the leaders of government agencies are able to account for the errors found by the auditors. Of the 30 respondents, 6 people (20%) strongly agree, 15 people (50%) agree and the remaining 6 people (20%) are neutral, and 3 people (10%) disagree;
 11. The distribution of respondents' answers to questions from the leadership of Government Agencies always updates the information so that the information received is more accurate. From 30 respondents, 4 people (13.33%) strongly agree, 10 people (33.33%) agree and the remaining 14 people (46.67%) are neutral, and 2 people (6.67%) disagree;

4 Discussion

Respondents agreed that the clarity of budget targets is important in improving performance accountability, where by applying the clarity of optimal budget targets will create performance accountability in government agencies can be achieved. Planning guidelines are very necessary the clarity of budget targets because they can determine budgets based on clear and specific targets so that they can be understood by the people who are responsible for achieving the goals to be achieved. unclear goals create doubts for managers to act because they do not know the direction in achieving goals. If the budget targets are stated clearly, the budget implementers will give a positive and relatively strong reaction such as increased job satisfaction, decreased work tension, increased employee attitudes towards the budget, budget performance and cost efficiency in budget implementers significantly.

Respondents agreed that the competence of the government apparatus is also important in improving performance accountability, where competence is a criterion for the apparatus to produce high performance. They are required to prepare and implement an adequate design of operational standards for village financial governance and supervision, and prepare the Village Medium-Term Development Plan (RPJMDes) and determine the Village Revenue and Expenditure Budget (APBDes) in accordance with priority programs, manage village finances in accordance with applicable regulations. laws and regulations and avoiding deviations from village financial management these regulations can result in state financial losses. The competence of the apparatus is needed to ensure the implementation and achievement of programs from the government village, so that great apparatus competence and strict supervision are needed to increase the accountability of the performance of government agencies.

Respondents agreed that the internal control system is also one of the important things in improving performance accountability. Where with the supervision carried out by internal parties in an agency, the accountability of its performance will be good. Clarity of budget targets and competence of government officials will increasingly be able to run properly to achieve performance accountability which is the goal of a government agency with supervision provided by internal parties. The better the supervision carried out, the better the accountability of the resulting performance.

5 Conclusion

Performance accountability is based on the realization of the obligation of a government agency to account for the success/failure of implementing programs and activities that have been mandated by stakeholders in order to achieve the organization's mission in a measurable manner with performance targets/targets that have been set through periodic government agency performance reports. To achieve performance accountability, planning guidelines are needed in setting budgets based on clear and specific targets so that they can be understood by the people who are responsible for achieving the goals to be achieved, the need for competencies possessed by employees and internal supervision carried out by government agencies.

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