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## RESEARCH ARTICLE

# Performance Accountability: Evaluation of Tourism Development in Indonesia

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**Abstract:** This study aims to evaluate the Accountability of performance in the tourism sector of the Youth, Sports, and Tourism Office of Sidenreng Rappang Regency to achieve transparent and effective regional development targets. This study used the concept of accountability. The qualitative approach was used; data was collected through observation, interviews, and document analysis from June to July 2024, and the data was analysed using the NVivo 12 Plus application. The study results revealed that Disporapar had achieved most of the targets set in the 2023 Regional Apparatus Work Plan despite facing obstacles such as budget limitations and the quality of human resources. Priority programs such as improving human resource competence, developing tourist areas, and implementing various trainings have been successfully implemented and have a positive impact on increasing regional tourism attractiveness. Performance accountability assessments are based on five dimensions: legal and honesty, managerial, programmatic, policy, and financial. The findings show that program accountability is the most dominant dimension, with the success of most programs in achieving the set goals. Legal Accountability, honesty, and managerial Accountability also showed good performance, although there was room for improvement in financial reporting and transparency. In conclusion, the Accountability of the performance of the Sidenreng Rappang Regency Disporapar is quite good in achieving regional tourism development targets. However, improvements in several aspects are needed to ensure the effectiveness and efficiency of program implementation and the fulfillment of accountability obligations to the public.

### Keywords:

Local Government, Performance Accountability, Tourism, Tourism Area Development

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## 1. Introduction

Public expectations for accountable, open, and clean government administration are increasing. The government must address this problem firmly and strategically to provide the best possible service to the community. To achieve adequate Accountability, each central and regional government element must be fully committed to each other. In research (Ridwan, 2016) The government can fulfil its responsibility to be accountable for the results of its work, including achieving success or failure in organisational targets, by holding institutions responsible for their performance. One of the government's genuine efforts to prevent failure to achieve organisational targets and goals and improve clean, accountable, effective, and efficient government administration is the issuance of the Presidential Instruction of the Republic of Indonesia Number 7 of 1999 concerning Accountability for the Performance of Government Agencies, which states that every government agency is required to be public servants to be accountable for the implementation of their primary duties and functions, as well as the authority to manage resources, based on strategic planning made by each agency.

By Presidential Regulation Number 29 of 2014, each Regional Work Unit (SKPD) must prepare a government agency performance report (LKJ-IP) to carry out Accountability for the performance of government agencies as a form of responsibility in achieving goals. Vision, mission, and objectives of the institution. This will create accountability in carrying out tasks, achieving targets in managing resources, and implementing government policies/programs prepared with sound accountability principles. Therefore, all government agencies must communicate their performance targets and objectives to stakeholders, as detailed in the Government Agency Performance Report (LKJ-IP) (Disporapar, 2023; Asmawanti et al., 2020). The Sidenreng Rappang Regency Government made Sidenreng Rappang Regent Regulation Number 44 of 2022 concerning the Determination of the 2023 Sidenreng Rappang Regency Regional Work Plan. Which is guided by the 2018-2023 Sidenreng Rappang Regency strategic plan (Renstra) to outline strategies that will be implemented, become an official work reference for the Department and related parties, and become an official reference for performance assessment (Disporapar, 2019).

One of the government agencies in Sidenreng Rappang Regency that has established a Strategic Plan (Renstra) is the Department of Youth, Sports and Tourism (Disporapar). Disporapar is essential in regional development and can encourage the local economy, especially tourism. The tourism sector has its attraction in regional development, the results of which can improve the welfare of residents. The Youth, Sports, and Tourism Department program is set for 2018–2023 based on the Vision, Mission, Goals, and Targets, policy direction, and strategy. The priority programs being implemented aim to meet the RPJMD targets in 2023. Program plans, activities, performance indicators, target audiences, and indicative funding are all explained in a table summarising the planned programs. The results obtained from the performance targets as set out in the performance agreement need to be known at the end of each year. The performance achievements of the Sidenreng Rappang Regency Disporapar, especially in the tourism sector, in 2019 and 2020 are as follows:

**Table 1. Percentage of Target and Realization for 2019-2020**

Target	Indicator	2019		2020	
		Target	Realisation	Target	Realisation
Increased interest and development of tourism	Percentage of domestic and foreign tourist visits	35,56%	-91,79%	45,78%	57,04%

Source: LKJ-IP 2019 and 2020 DISPORAPAR Sidenreng Rappang Regency

The target percentage of domestic and foreign tourist visits will increase by 35.56% in 2019, but in reality, this cannot be achieved due to the following things:

- a. The condition of several natural tourist attractions is inadequate for the interest of both domestic and foreign tourists.

- b. Some tourists who initially liked natural attractions have changed their interests to artificial or freshwater tourism, such as water parks and tourist parks.
- c. Lack of supporting stakeholders for tourism in the Sidenreng Rappang Regency area.

In 2020, the targeted percentage of domestic and foreign tourist visits increased by 45.78% from 2019, or tourist visits of 58,265 people turned out to have succeeded in exceeding the target with a realisation rate of 57.04%, with a total of 62,767 visits, an increase of 22,799 people. Based on LKJ-IP data from the Sidenreng Rappang Regency Youth, Sports, and Tourism Office, there is still evidence that the implementation of programs and activities was less than optimal, with several targets not being achieved in 2019, which indirectly had an impact on organisational performance, making it impossible to achieve the stated goals. Has been determined effectively and efficiently. This is especially visible in the tourism sector in 2019 and 2020. This report was prepared not only to find out how the Youth, Sports, and Tourism Department is doing, especially in the tourism industry itself, but also to find out the transparency of performance implementation in DISPORAPAR, Sidenreng Rappang Regency (Disporapar, 2023).

Therefore, there is a need for an in-depth analysis regarding Performance Accountability in the Tourism sector of DISPORAPAR, Sidenreng Rappang Regency. To be able to encourage the creation of Accountability for the performance of excellent and trustworthy government agencies, which the government can use to fulfill its obligation to account for the success and failure of development implementation (Coelli & Foster, 2024; Han et al., 2024; Hjermitsev, 2024) Performance Accountability is a concept in which an organisation is responsible for implementing programs and activities provided to stakeholders to achieve its mission. Implementing these programs and activities is measured through performance goals and targets set through regularly prepared performance reports. According to Mahmudi (2013), there are five dimensions of performance accountability: legal accountability and honesty, managerial accountability, program accountability, police accountability, and financial accountability. (Daye & Gill, 2017; Foster, 2021; Foster, 2021).

1) Accountability for probability and legality.

Legal Accountability and honesty mean that public institutions are responsible for behaving honestly when working and complying with applicable laws. The use of public funds must be done correctly and with proper authorisation. According to the Decree of the Minister for Administrative Reform Number 26 of 2004, the criteria for legal Accountability and honesty in public services are as follows:

- a. Compliance with laws required by the organisation (law enforcement)
- b. Abuse of power.

2) Managerial Accountability.

Managerial Accountability is the responsibility of public institutions to manage organisations effectively and efficiently. Accountability can also be interpreted as performance accountability. The inefficiency of public organisations is the responsibility of the institution concerned and should not be borne by its clients or customers. According to the discussion paper by the Office of the Auditor General of Canada and Treasury Board Secretariat of Canada (Muhammad Akram, 2012), indicators in managerial Accountability are as follows:

- a. Defining Roles
- b. Precise Performance and Expectations
- c. Good Reporting
- . Evaluation

3) Program accountability.

Program accountability focuses on determining whether the organisation has considered alternative programs that provide the best results at the lowest possible cost and whether the stated objectives can be realised. Public institutions are accountable for the initiatives they design and implement until completion. In other words, program accountability implies that an organisation's programs must be

high-calibre initiatives that support the organisation's strategy and facilitate the achievement of the organisation's goals, vision, and objectives. According to (Abdul Halim, 2009; Anderson & Taks, 2019; Akhtar et al., 2024; Roor & Maas, 2024; Alakash et al., 2024), program accountability indicators include the following:

- a. The results of the program being run.
- b. There is a Conformity between Targets and Program Achievements
- . c. There is a clear statement regarding the aims and objectives of the program.

#### 4) Policy accountability.

Government institutions' accountability for their policies is related to policy accountability. Policies that have been decided after considering the possible impacts must be accountable to public institutions. When developing a policy, we must consider its objectives, reasons, intended audience, stakeholders who will be affected, benefits, and potential harm. (Elwood, 2009; Chakraborty et al., 2023; Han et al., 2024) Lists the following as indicators of policy accountability:

- a. Upward Accountability
- b. Outward Accountability
- c. Downward Accountability

#### 5) Financial Accountability.

According to (Brenton & Stein, 2024; Idasa, 2004) Financial Accountability refers to making regular financial reports to those with an interest and the right to know, proving that leadership controls economic decisions and is accountable for funds by making documentary evidence of receipts and payments.

Indicators of financial Accountability are:

- a. Financial Integrity
- b. Disclosure
- c. Obedience.

According to (Maisel, 1993), the word performance comes from the word performance, which means the extent to which an organisation or individual functions through their position or duties (Hasan, n.d.). Performance is produced by an organisation or individual when implementing each program to achieve the expected goals. (Kulmie et al., 2024; Han et al., 2024; Han et al., 2024; Coelli & Foster, 2024). Meanwhile, according to (Mustopadjadja, 2002; Rekarti & Doktoralina, 2017; Asmawanti et al., 2020; Suhardjanto et al. 2024; Serban, 2024), to explain an organisation's accomplishments, quantitative or qualitative measures that describe the achievement of targets or goals are needed. Performance indicators will determine how well the planned programs and activities will run. (Pratiwi, 2020). The classification of indicators in this research will follow the recommendations of Mustopadjadja (2002). He stated that the following are some examples of various indicators that can be applied in measuring organisational performance:

#### 1) Input

Everything necessary for implementing activities to produce output is called input. The annual program plan is a starting point for input when creating government performance indicators. This indicator calculates the resources, budget (money), personnel, equipment, supplies, and other inputs required to complete a task.

#### 2) Output

The products or services produced by actions taken to help achieve the goals and objectives of policies and programs are known as outputs. Something anticipated to be obtained directly from an activity, whether physical or not, is called an output indicator. (Indrayani & Khairunnisa, 2019). This output explains the extent to which the plan has been completed. It represents how the organisation views the completeness and clarity of its personnel in implementing the work program.

#### 3) Outcome

Everything that shows how well the product of a program's activities functions is called a result or outcome. When evaluating the quality of work program results against the goals and objectives, the planned results are anticipated to be achieved. Outcomes describe the degree to which better results are achieved, which may require the interests of many parties. By using outcome indicators, organisations can determine whether their output is used appropriately and has a dramatic benefit on society.

## 2. Methods

This research was conducted at the Youth, Sports, and Tourism Department of Sidenreng Rappang Regency, which was carried out between June and July 2024. A qualitative descriptive approach was used in this research. Determining informants used a purposive sampling method, while the informants in this research were the Head of the Tourism and Creative Economy Adyatama Division of Sidenreng Rappang Regency. Data collection techniques used include observation, interviews, and document analysis. The data processing technique in this research uses the NVivo 12 Plus application. The data analysis consists of three steps: data reduction, data presentation, and conclusion. The qualitative approach enables an in-depth exploration of performance accountability implementation in the tourism sector, including internal and external factors influencing program outcomes. This method is well-suited for capturing contextual processes and results. Using NVivo 12 Plus facilitates data visualisation, pattern identification, and systematic analysis of performance accountability dimensions, including legal, managerial, programmatic, policy, and financial aspects. Consequently, this method supports achieving research objectives by providing a comprehensive perspective on government performance accountability.

## 3. Results and Discussion

### Performances

Results of performance analysis in the Tourism Sector of the Youth, Sports, and Tourism Department of Sidenreng Rappang Regency, using the performance concept of Mustopadjadja (2002), with output indicators being more dominant than input and outcome. This visualisation highlights the relationship between Inputs, Outputs, and Outcomes in performance accountability frameworks. It reflects how resources (Input) are translated into deliverables (Output) and their subsequent impacts (Outcome). Input references suggest a detailed examination of resource allocation, strategic planning, and operational processes. The differences between respondents indicate varied approaches to program execution. The predominance of Output references, particularly for Andi Sukma, implies an operational emphasis on measurable deliverables. This may suggest a focus on short-term achievements rather than long-term impacts. The inclusion of Outcome references provides evidence of evaluative efforts to assess broader impacts and effectiveness, aligning with modern performance accountability frameworks that prioritise both results and effects. Variations between Andi Sukma and Yasmin underscore differences in focus, whether operational deliverables or strategic investments. This comparative perspective further explores contextual factors influencing performance (Figure 1).

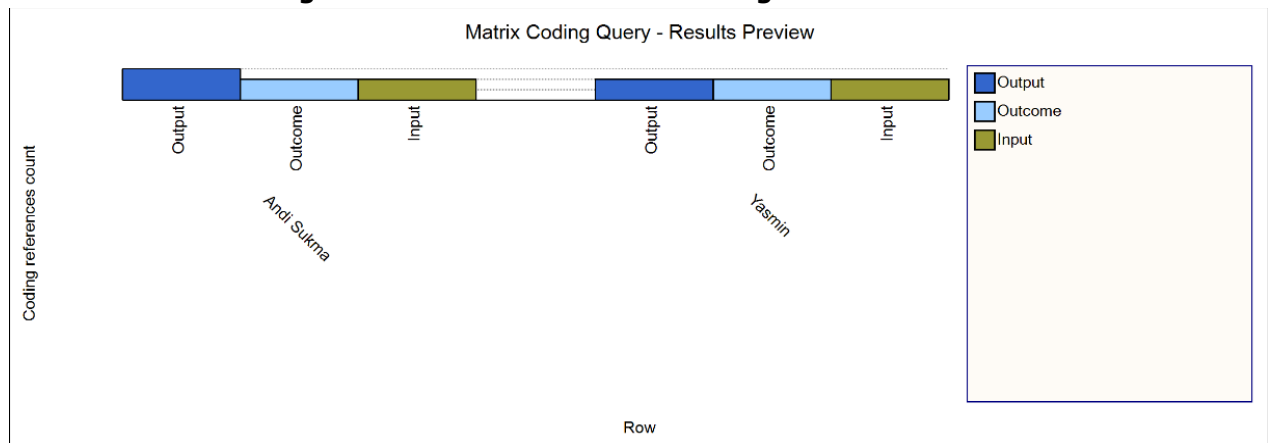
#### 1. Input

Everything needed to implement an action and produce an output is called input. Program plans serve as the input starting point for creating government performance indicators. The tourism needs in Sidrap Regency propose the strategic plan and annual performance plan. Then, several activities are prepared to achieve these goals and objectives. The results will be brought together for approval of the work plan. The data processing results in diagram visualisations related to input indicators show a percentage of 33.33% for the Head of Division and 28.57% for the Tourism and Creative Economy Adyatama. Based on this, in

2023, the tourism sector will obtain the following input indicators:

- a) Development of Basic Level Tourism and Creative Economy HR Competencies.
  1. Non-physical Special Allocation Funds (DAK).
  2. 2 echelon II officials, two practitioners
  3. Seminar kit and participant pocket money transport
  4. Lecturer from POLTEKPAR
  5. Teachers with official teaching certificates from the Provincial Tourism Office.
  6. Seminar rooms based on the training location
  7. Tourist actors

**Figure 1. Performance Indicator Diagram Visualization**



Source: NVivo 12 plus analysis results, 2024

- b) Procurement/maintenance/rehabilitation of facilities and infrastructure in the management of Regency/City tourism destinations
  1. Physical Special Allocation Funds (DAK).
  2. Workers in the field of building design
  3. Contractor
  4. Building materials
  5. Building designer/designer.

## 2. Output

Output or outcomes are goods or services produced by activities to support the achievement of program targets and objectives. The output results from the input are included in the performance plan and annual budget. The data processing results in diagram visualisations related to output indicators show a percentage of 33.33% for the Head of Division and 42.86% for the Tourism and Creative Economy Adyatama. Based on this, in 2023, the tourism sector will obtain the following output indicators:

- a) Training
  1. Culinary training in Pinrang Regency
  2. Branding Training in the Puncak Area, if
  3. Homestay Training in Soppeng Regency
  4. Environmental Cleanliness Training in the Puncak Area if
  5. Outbound training in the Puncak Area if
  6. Training in tourist villages in the Lantebung Mangrove Tourism Area
  7. Training for cultural tour guides (museum cultural heritage) at the Rotterdam Makassar

- Museum. 40 participants in each training. Development of the Pattommo Tourism Area
1. Canteen construction
  2. Construction of a restaurant
  3. Pool foundation
  4. Construction of docks and water bikes
  5. Construction of a Tourist Information Center (TIC)
- d) Development of the Data Tourism Area
1. Installation of paving blocks
  2. Installation of the gazebo

In achieving the organisation's goals and objectives, the Sidrap Regency Disporapar Tourism Sector encountered problems completing work plans regarding budget restrictions. This is also confirmed by the researchers' findings from interviews with Adyatama Tourism and Creative Economy, who said that the 2023 Sidenreng Rappang Regency tourist ambassador selection program was not achieved due to budget restrictions for that year. As a substitute for the election of tourism ambassadors at the district level not taking place, Disporapar sent two delegates from Sidrap Regency to compete in the 2023 South Sulawesi Province Tourism Ambassador Election event. The second problem is the quality of human resources in the tourism sector. Therefore, much training was carried out during that fiscal year. Human resources are intended to be one of the leading creators of essential experiences shaping tourism, and one of the elements determining the industry's competitiveness. (Setiawan, 2016).

### 3. Outcomes

Outcomes or results are anything that reflects the functioning of the output of the activities in a program. Outcome indicators are also intended to be the long-term impact of an activity. Data processing results obtained from the Tourism Sector outcomes were a percentage of 33.33% for the Head of Division and 28.57% for the Tourism Adyatama. Based on the input and output in the tourism sector that is implemented, which reflects the smooth implementation of work plan activities in the tourism sector of Sidrap Regency, the following outcomes are obtained:

- a) We are increasing the competency of Tourism and Creative Economy Human Resources (HR) at the primary level.
- b) We are increasing the attractiveness of tourist destinations.
- c) Increase in the number of tourists visiting Sidrap Regency tourist destinations.
- d) Increasing the role of the tourism sector in the regional economy and increasing interest and development of tourism; she received the "Best Personality" award in the 2023 South Sulawesi Tourism Ambassador selection event.

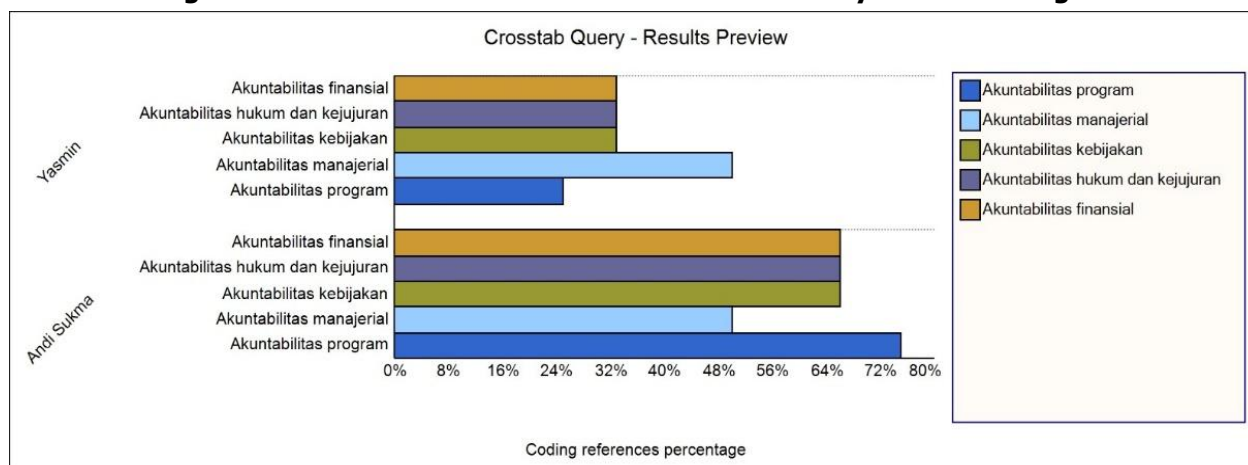
Based on the data above, several results were obtained that indicate the achievement of the targets and strategies of the annual performance plan for the Tourism Sector. This also proves that the performance of the Youth, Sports, and Tourism Department of Sidenreng Rappang Regency's Tourism Sector successfully achieved the targets and objectives determined in the previous year.

### Performance Accountability

The results of the performance accountability analysis in the Tourism Sector of Sidrap Regency are based on the indicators put forward (Mahmudi, 2013), with the Program Accountability indicator being more dominant than Legal and Honesty Accountability, Managerial Accountability, Policy Accountability, and Financial Accountability. Figure 2 presents a horizontal bar chart visualisation comparing five accountability dimensions between two research subjects: Yasmin and Andi Sukma. The diagram employs coding reference

percentages as the measurement unit, ranging from 0% to 80% on the horizontal axis. The analysed accountability dimensions encompass the following:

**Figure 2. Visualisation of Performance Accountability Indicator Diagram**



Source: NVivo 12 plus analysis results, 2024

1. Financial Accountability
2. Legal and integrity accountability
3. Policy accountability
4. Managerial accountability
5. Program accountability

In Yasmin's case, the data reveals significant variations across dimensions:

1. Managerial accountability achieves the highest percentage at approximately 48%
2. Program accountability stands at around 24%
3. The remaining three dimensions (financial, legal, integrity, and policy) demonstrate relatively equivalent values at approximately 32%

For Andi Sukma, the observed pattern differs substantially:

1. Program accountability reaches the highest percentage at approximately 80%
2. Three dimensions—financial, legal, and integrity, and policy—show uniformity in values around 72%
3. Managerial accountability registers the lowest position at approximately 56%

Comparative analysis indicates that Andi Sukma consistently demonstrates higher percentages across all dimensions than Yasmin. The most significant disparity is observed in the program accountability dimension, with an approximate gap of 56% between the two subjects. The visualisation employs distinct colour schemes for each accountability dimension, facilitating category identification and comparison. The horizontal bar chart format lets readers easily compare values across dimensions and between research subjects. These findings imply substantial differences in accountability practice implementation between the two subjects. This can serve as a foundation for further analysis of factors influencing such variations and recommendations for enhancing accountability performance. The methodological approach utilising coding reference percentages provides a quantitative basis for evaluating accountability performance, while the visual representation effectively communicates complex comparative data. This analytical framework contributes to understanding organisational accountability dynamics and may inform policy recommendations for institutional governance improvement. This visualisation effectively demonstrates the multidimensional nature of accountability systems and highlights the potential for variable performance



across different accountability domains within organisational contexts. The apparent disparities between subjects suggest opportunities for targeted interventions and best practice sharing to optimise accountability mechanisms.

### 1. Legal Accountability and honesty

Government organisations must always act honestly and comply with all legal requirements previously determined by the organisation. The document analysis carried out by researchers found Compliance with required laws or organisational references for carrying out activities with previously required provisions. In preparing the work plan, refer to the Sidenreng Rappang Regent's Regulation No. 26 of 2022 concerning the Sidenreng Rappang regional government work plan for 2023. Meanwhile, in implementing and reporting performance, it is the Head of Service Regulation paragraph (1) of the Sidenreng Rappang Regent's Regulation No. 60 in 2021. Adyatama's Statement on Tourism and the Creative Economy: To avoid abuse of power in carrying out your role, always remember God at every step and carry out your position honestly without hiding anything. Meanwhile, the Head of the Tourism Division, in avoiding Abuse of position, always complies with the applicable provisions by always remembering the oath of office to continue to improve competence and carry out duties with integrity and high dedication as a form of effort to develop officials who are clean, honest and aware of their responsibilities as elements of the apparatus. Country.

### 2. Managerial Accountability

Managerial Accountability is how an organisation takes responsibility for everything in the organisational process. This requires a clear role for managing the organisation. The Head of the Division has a reasonably significant role in advancing the tourism industry in Sidrap Regency. This includes developing technical policies, synchronisation and coordination, and reporting the results of tourism sector management. This shows that the Head of the Division is essential for the company's smooth operation. The organisation must account for performance targets that have not been met. The tourism sector is responsible for activities not carried out with supporting reasons, namely allocating funds and re-proposing activities not carried out to the next fiscal year.

### 3. Program accountability

Whether or not goals are achieved is related to program accountability. Organisations must be accountable for programs previously planned and approved for implementation that support the goals and objectives of the organisation. The results obtained from document analysis carried out by researchers based on the program accountability indicators proposed by (Asmawanti et al., 2020) The following are as follows:

a) The results of the program being run

In 2023, almost everything in the work plan will be implemented well. The results of the program implemented with the indicator: "increasing the number of tourist destinations", with high achievements of 100%, include:

1. Training: increasing knowledge and experience by tourism actors/executors/participants of tourism training.
2. Improvement: Increasing the attractiveness of tourist destinations in Sidrap Regency
3. Exhibition: The success of the South Sulawesi fair in Makassar.

b) There is a match between targets and achievements

1. Target: Increasing the attractiveness of tourist destinations
2. Key Performance Indicators: increasing number of tourist destinations
3. Target: 2 tourist attractions
4. Realization: 2 tourist attractions (Pattommo Tourism Area and Datae Tourism Area)

c) A clear statement of program goals and objectives.

The goals and objectives of the tourism sector program are prepared using tables combined with other fields in Disporapar, contained in the LKJ-IP Disporapar 2023 document. (DISPORAPAR, 2023).

**Table 2. Target and realisation in 2023**

No.	Target	Key performance indicators	Unit	Target	Realisation	Achievement level
1.	Increasing the attractiveness of tourist destinations	Increasing number of tourist destinations	Tourist attraction	2	2	100%

Source: LKJ-IP Disporapar 2023

#### d) Policy Accountability

Policy accountability relates to the company's obligations to policies that are made by considering long-term impacts. Policy accountability is also seen in determining the stakeholders who will be affected and understanding the benefits and effects of the policy. Judging from the policy accountability indicators, according to (Gaol, 2015), upward Accountability in the Tourism Sector shows that there is reporting to superiors at every level. Reporting that is relevant and will influence performance in the long term has been proven to have been implemented well. Then, regarding downward Accountability, leaders always communicate various activities or performances to subordinates. Understanding subordinates is necessary because all employees also implement an activity or policy with their respective duties and functions. Also, outward Accountability is carried out by socialising implemented policies and activities using digital media, which is then addressed to the community and stakeholders who impact the policies or activities implemented.

#### e) Financial Accountability

Financial Accountability is crucial because budget use is the public's primary concern. Budget reporting must comply with applicable policies and be designed and presented as a picture or reality of all event processes or agency activities for one period. Implementing financial accountability in the tourism sector is considered to be done through established policies. Budget reporting is presented in an accountability report (LKJ-IP), ensuring that information about the allocation and use of funds is available to interested parties. Through budget reporting, organisations can measure and evaluate their financial performance against predetermined goals and plans, which can help make better decisions for the next period. Organisations can provide clear Accountability for using funds to interested parties, including the general public, by having a clear and detailed budget report.

## 4. Conclusion

The Accountability of the performance of the Sidenreng Rappang Regency Youth, Sports, and Tourism Service (Disporapar) in the tourism sector has been assessed as quite good in achieving transparent and effective regional development targets. This research shows that Disporapar has achieved most of the targets set in the 2023 Regional Work Plan (RKPD) despite several obstacles, such as budget limitations and the quality of human resources. Disporapar's performance accountability is assessed based on five dimensions: legal Accountability and honesty, managerial, program, policy, and financial. Program accountability is the most dominant dimension in the success of most programs in achieving their stated goals. Legal Accountability, honesty, and managerial Accountability also show good performance, although there is room for improvement in financial reporting and transparency. Although Disporapar's performance

is generally quite good, this research identified several areas that require improvement, particularly in financial reporting and transparency. This is important to ensure the effectiveness and efficiency of program implementation and fulfill accountability obligations to the public.

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