INTRODUCTION

Accountability is the embodiment of a good governance system known as Good Governance. The World Bank defines good governance as an implementation of solid and responsible development management that is in line with the principles of democracy and an efficient market, avoidance of misallocation of investment funds and prevention of corruption both politically and administratively, implementing of budgetary discipline and creating a legal and political framework for growing business activity.

Good Governance in Indonesia itself began to be genuinely pioneered and implemented since the outbreak of the Reformation era, where in that era there was an overhaul of the government
system which demanded a clean democratic process. Good Governance is one of the Reform tools that is applied in the new government. However, when viewed from the development of the Reformation that has been going on so far, the implementation of Good Governance in Indonesia can only be partially successful by the aspirations of the previous Reformation. There are still many frauds and leaks in budget management and accounting, which are the two main products of Good Governance.

The primary key to understanding good governance is to understand the essential characteristics in the form of the principles of good governance. Based on these principles, a government's performance benchmarks will be obtained. The goodness or badness of government can be judged if it has touched all the elements of the principles of good governance. UNDP provides several characteristics of the implementation of good governance, including (Participation) Community Involvement, (Rule of law) Upholding the Rule of Law, (Transparency) Openness, (Responsiveness) Caring for Stakeholders/Business World, (Consensus Orientation) Oriented to the interests of the wider community (Equity) Equality, (Efficiency and Effectiveness) Efficient and effective management of public resources, (Accountability) Accountability to the public, (Strategic Vision) Community administration must have a far-sighted vision, and (Interrelated) the overall characteristics of Good Governance cannot stand alone.

Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System for Government Agencies, now referred to as SAKIP, is a systematic series of various activities, tools and procedures designed to determine and measure, collect data, classify, summarize, and report performance in government agencies, in the framework of accountability and performance improvement of government agencies. Performance is the output/result of activities/programs that have been or are to be achieved to use the budget with measurable quantity and quality. Performance reporting is intended to determine the government's ability to achieve the vision, mission and organizational goals contained in the Strategic Plan (RENSTRA) document and Performance Agreement (PK) between superiors and subordinates within each stratum of the government organization. The performance measurement system integrates the performance improvement process from the planning stage to the evaluation of its achievements.

In order to realize high performance from government agencies, institutional performance management is needed to be related to strategic planning, budgeting and financial management, monitoring and reporting systems, program management, program evaluation, performance management, quality and process improvement, contract management, benchmarking and communication public. Irfan (2010: 23) argues that performance management is a science that combines art to apply a management concept with a representative and aspirational level of flexibility to realize the company's vision and mission by using the people in the organization to the fullest.

This opinion implies that good performance management requires a systems approach based on the characteristics of available resources, reflects and follows applicable regulations and accommodates government/development interests, community/stakeholders interests and institutional interests. It is indicated in the Regulation of the Minister of PAN Number PER/09/M.PAN/5/2007 concerning General Guidelines for Determining Key Performance Indicators (IKU) in Government Agencies states several characteristics of good performance indicators: specific, achievable, relevant, and quantifiable success. Determination of KPI aims to obtain performance information that is important and needed in implementing good performance management and to obtain a measure of success in achieving an organization's strategic goals and objectives for improving performance and increasing performance accountability.
Thus, institutional performance management requires specific skills to produce high, measurable institutional performance through a government-established measurement system. In addition, it is also stated that performance determination is stated in the Performance Determination document, which is a performance statement document/performance agreement/performance agreement between superiors and subordinates to achieve specific performance targets based on the resources owned by the agency. This document contains statements and includes strategic objectives, key performance indicators of the organization, and performance targets and budgets.

Presidential Regulation Number 7 of 2015 Concerning the Organization of State Ministries, Article 2 paragraph (3), Kemenristekdikti is the Ministry that handles government affairs whose scope is stated in the 1945 Constitution, which from now on in this Presidential Regulation is called Group II Ministries. In Article 4, paragraph (1), Group I and Group II Ministries have the task of administering specific affairs in government to assist the President in administering state government. In carrying out the tasks referred to in the article, Group II Ministries carry out the functions of a) formulation, determination and implementation of policies in their respective fields; b) management of state property/wealth for which it is responsible; c) supervision over the implementation of tasks in their respective fields; d) implementation of technical guidance and supervision of the implementation of Ministry affairs in the regions, and e) implementation of technical activities on a national scale.

In carrying out its duties, according to the mandate of Presidential Regulation Number 13 of 2015 Article 2, the Ministry of Research, Technology and Higher Education has the task of administering government affairs in the fields of research, technology and higher education to assist the President in administering state government. Furthermore, in Article 3, in carrying out the tasks referred to in Article 2, the Ministry of Research, Technology and Higher Education carries out the function of formulating, establishing, and implementing policies in the field of quality standards for learning systems, higher education institutions, human resources and higher education facilities and infrastructure, and affordability of higher education services; formulating and establishing policies in the field of quality standards for research institutions, human resources, research and technology facilities and infrastructure, strengthening innovation and research and technology development, mastery over technology transfer, strengthening technology audit capabilities, protection of Intellectual Property Rights (IPR), acceleration of mastery, utilization and promotion of research and technology; coordination and synchronization of policy implementation in the field of institutions, resources, strengthening research and development, and strengthening science and technology innovation; granting written permits for research and development (R&D) activities by foreign universities, foreign R&D institutions, foreign business entities, and foreigners in the territory of the Unitary State of the Republic of Indonesia; granting written permits for applied science and technology R&D activities that are at high risk and dangerous in accordance with the provisions of laws and regulations; coordinating task implementation, coaching, and providing administrative support to all organizational elements within the Ministry of Research, Technology and Higher Education; management of state property/wealth which is the responsibility of the Ministry of Research, Technology and Higher Education; supervising the implementation of tasks within the Ministry of Research, Technology and Higher Education; and implementation of substantive support to all organizational elements within the Ministry of Research, Technology and Higher Education.

The critical thing in carrying out the main tasks and functions of public institutions is the implementation of good governance. For this reason, Kemenristekdikti is fully aware that aspects of good governance are the initial basis for the success of achieving the vision and mission of the
organization. The challenges facing the organization in the future are very tough in line with local and global developments that require organizations to adapt quickly to changes and new trends.

As a work unit of the Ministry of Research, Technology and Higher Education, which organizes the Tri Dharma of Higher Education, namely Education, Research and Community Service, the Kupang State Agricultural Polytechnic (Kupang State Polytechnic) also continues to strive to develop its internal environment in order to support the implementation of its primary duties and functions through improving institutional management, increasing carrying capacity, facilities and infrastructure, increasing the number, qualifications and quality of human resources, providing career development opportunities for educators and education staff and recognizing community achievements through awards.

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In carrying out its main tasks and functions, the Kupang State Politani is still faced with problems in achieving the vision, which is still partial and not yet integrated, unit planning that has not optimally accommodated the goals and strategies for achieving the vision and mission, changes in the needs of stakeholders that are relatively fast and difficult to predict as well as the development of universities in the same or other fields that may be of higher quality. As part of the national education system, the Kupang State Politani continues to develop following the directions and policies of national and global developments in higher education to maintain its existence.

The Kupang State Politani Strategic Plan (Renstra) for 2015-2019 is the primary reference in preparing the Work Plan (Renja) and Budget Work Plan (RKA). Therefore each work unit is required to propose and align activities in the Strategic Plan so that it will be more focused and planned in achieving the set targets as well as being more efficient in its implementation, both in terms of managing sources of financing as well as in accelerating the time of its realization. The Strategic Plan is translated into an annual operational plan complemented by programs, Outcomes performance indicators and output activity indicators for successful implementation by the main tasks and functions.

However, in its implementation, many obstacles were found in the program and budget preparation process. Some processes are needed to meet the activity performance indicators previously determined in the strategic plan. It can be seen from the initial budget execution documents (DIPA) for 2018 and 2019 listed in the Detailed Working Papers (RKA). Discrepancies in program planning and budgeting in the comparison table between the 2018 and 2019 Initial DIPA with the 2018 and 2019 Strategic Plans obtain information on what percentage of activity discrepancies do not accommodate performance indicators for Strategic Plan activities.

This problem started from collecting activity and budget proposal documents to the drafting process. The proposal documents originating from the activity program and budget proposing units still need to accommodate the strategic plan, which impacts outcomes. Reviewing this context, human resources also significantly contribute to the failure to achieve performance indicators. Human resources in question are not intellectual capacities but understanding in translating indicators into activity targets that support the achievement of the strategic plan.
The information that the authors obtained from initial interviews with the preparation of the performance report stated that most of the proposed activities contained in the DIPA did not accommodate the strategic plan in the current year. It significantly impacts the achievement of the vision and mission for the internal and external environment. The performance evaluation noted that output realization of the budget was achieved, but in terms of outcomes, it has yet to show significant success.

**Accountability.** Accountability, according to Djalil (2014: 63), is an ethical concept that is close to the public administration of government (government executive agencies, parliamentary legislative institutions and judicial institutions) which has several meanings, among other things, this is often used synonymously with concepts such as those that can be accountable (responsibility), which can be questioned (answerability), which can be blamed (blameworthiness) and which has a connection with the hope of being able to explain one aspect of public administration/government and if this is not done it will become a problem for the village.

This phenomenon follows what Indriyono et al. (2002:8) stated accountability in the public sector is not easy. It takes morals, values, and attitudes from government officials responsible for managing public funds. Suppose an individual is committed to a specific target. In that case, this will affect his actions and affect the consequences of his performance (Suartana, 2010, p. 181) Kumorotomo (2013: 4) states that accountability is a measure of whether government activities or services carried out are under the norms and values adopted by the community and whether these public services can accommodate the real needs of the people while Romzek and Dubnick (Raba, 2006, p. 22 ) argued that; "More broadly conceived public administration accountability involves how public agencies within and outside the organization. In comparison, the accountability of public administration in a broad sense involves public institutions (agencies) and bureaucrats (their workers) controlling different expectations from within and outside the organization.

Accountability is one of the prerequisites for the implementation of the process of implementing good governance (good governance). Accountability, the main principle of good governance, is one of the government's references in administering public services. In several senses, accountability is generally associated with accountability for a series of services provided or that have been performed. Accountability refers to accountability to those who have the right to hold accountable. Sedarmayanti (2003:69) states, “Accountability can be stated as an obligation to provide accountability or answer and explain the performance and actions of a person or an organization to those who have the right or authority to request information or accountability.”

This accountability is a form of transparency of the activities carried out and all policies implemented. Accountability is not limited to being accountable for results in writing through periodic reports, but the implementation is actual. Accountability is a manifestation of the responsibility of the recipient of the trust to the giver of the trust.

The types of accountability are also put forward by Nisjar (1997:33), which distinguishes accountability into three types, namely:

1. Political accountability is related to the political system and electoral system. A multi-party political system is considered more capable of guaranteeing the government's political accountability to its people than a government with a multi-party political system.
2. Financial accountability, namely that government officials are obliged to account for every rupiah of people's money in their budget that comes from tax revenues and levies.
3. Legal accountability means the people must be confident that the government can be legally responsible for all its actions.
In addition, Sheila Elwood (1993) suggests that differentiated accountability can be divided into 4 (four) types, namely:

1. Legal and regulatory accountability is related to guaranteeing compliance with laws and other regulations required in using public funding sources. It is necessary to carry out a compliance audit to ensure the implementation of this type of accountability.

2. Process accountability is related to the procedures used in carrying out the task and whether it is good enough. This accountability can be realized through fast, responsive, and low-cost service delivery.

3. Program accountability is related to balancing whether the goals can be adequately achieved or whether the local government has considered alternative programs that can provide optimal results with minimal costs.

4. Policy accountability is related to the local government's accountability towards the DPRD as the legislature and the wider community. It means there needs to be policy transparency so the public can conduct assessments and monitoring and be involved in decision-making.

Performance. Performance is a description of the level of achievement of the implementation of an activity/program/policy in realizing the goals, objectives, mission and vision of the organization contained in the formulation of an organization's strategic scheme (Bastian, 2001, p. 42). Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies states that performance is the output/result of activities/programs that are intended to be or have been achieved to use the budget with measurable quantity and quality.

Regulation of the Minister of State for Administrative Reform (Permenpan) Number: PER/09/M.PAN/5/2007 concerning General Guidelines for Determining Key Performance Indicators in Government Agencies Environment defines the performance of government agencies as an illustration of the level of achievement of government agency goals or objectives as the elaboration of vision, mission, and strategy of government agencies that indicate the level of success and failure of the implementation of activities following the established programs and policies.

One of the essential things in performance management is performance measurement. Hatry (1999:43) defines performance measurement as the regular measurement of outcomes and efficiency of services or programs. It was also stated that performance measurement relates to other evaluation activities, namely program evaluation and other in-depth studies, relations with performance audits, strategic planning, budgeting, and policy analysis.

Performance measurement is the third stage in the SAKIP stage. At the end of each program implementation period, a measurement of achievement of the performance targets stipulated in the performance determination document is carried out. Measuring the achievement of performance targets is carried out by comparing performance targets and actual performance. The data needed in performance measurement are performance determination documents, actual output/outcome achievements, budget ceilings, and budget realization. The output generated in this performance measurement stage is a form of performance measurement. The performance measurement results contained in this performance measurement form are then reported in the government agency performance accountability report (LAKIP).

Based on the background above, the authors are interested in researching "Application of Accountability Program Planning Activities and Budgets in Efforts to Improve State University Performance (Case Study at the Kupang State Agricultural Polytechnic).

METHODS
This study uses a qualitative research approach with descriptive methods. Bodgan and Taylor, as quoted by Moleong (2006: 4), describe the qualitative methodology as a research procedure that produces descriptive data in the form of observed data and behavior, and this research will be conducted at the Kupang State Agricultural Polytechnic and is planned to be carried out in July of the year 2022.

In this study, researchers used two types of data, namely primary data, namely data obtained by informant researchers consisting of employees and lecturers at the Kupang State Politani, and secondary data, namely data obtained from various references such as books, journals, the internet, and the results of previous studies that are still in use. Related to research topics, for data collection techniques in this study, the authors used interview techniques, observation and search of related documents. The data collected will then be analyzed using data analysis techniques from Miles & Huberman (1992: 16), which states that the analysis consists of three streams of activities that coincide, namely: data reduction, data presentation, and conclusion/verification.

RESULT AND DISCUSSION

Accountability of Activity Program Planning and Budgeting in Efforts to Improve Performance at the Kupang State Polytechnic. Kumorotomo (2013: 4) states that accountability is a measure of whether government activities or services carried out are under the norms and values adopted by the community and whether these public services can accommodate the real needs of the people, while Romzek and Dubnick (Raba, 2006, p. 22) argued that; “More broadly conceived public administration accountability involves how public agencies within and outside the organization. At the same time, the accountability of public administration in a broad sense involves public institutions (agencies) and bureaucrats (their workers) controlling different expectations from within and outside the organization.

Concerning this explanation, the accountability of program planning activities and budgets to increase performance at the Kupang State Polytani is analyzed using the process accountability model (Elwood, 1993) by describing only some data from interviews with informants because of data saturation or, in other words, there are several answers from the same informant so that only a few informants were taken as a result of the interview so that the results of the research and discussion will be described as follows:

Fast Service Against Activity Program Planning and Budget. The fast service in question is how the planning of program activities and budgets is carried out with due regard to procedures and cannot be separated from supervision and inspection of planned activities so that they do not go outside the vision, mission, goals and strategic objectives within the scope of the Kupang State Politany. The vision, mission, goals and strategic objectives within the scope of the Kupang State Politani will be described in the following table:

Table 1. Vision, Mission, Goals and Goals of the Kupang State Politany

<table>
<thead>
<tr>
<th>Vision</th>
<th>Mission</th>
<th>Purpose</th>
<th>Goal</th>
</tr>
</thead>
</table>

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Improving the quality of Tri Dharma Higher Education implementation that meets the standards.

Increasing the quality of the implementation of education and teaching.

The realization of a quality education and teaching process to produce graduates who are competent in the field of semi-comprehensive agriculture and have high entrepreneurial abilities.

Improving the quality of responsive, transparent, accountable, effective and efficient institutional governance.

Increasing the quality of innovative and efficient research implementation.

The achievement of innovative and efficient research implementation.

Increasing the quality of community service implementation.

Achievement of quality community service implementation.

Improving the quality of responsive, transparent, accountable, effective and efficient institutional governance.

Realization of quality public services that are responsive, transparent, accountable, effective and efficient.

Source: Kupang Politani Strategic Plan Document, 2022

Based on the results of interviews with the author, it is known that in carrying out the main tasks and functions, the Kupang State Politani is also found to be still faced with the problem of fast service to program planning activities and budgets to achieve the vision, mission, goals and objectives, as the results of the author’s findings where between RKT and Realization in DIPA At the beginning of 2018 FY there was no curtain procurement, but in the Revised DIPA there was curtain procuring with a ceiling value set according to the results of calculating room requirements. The irresponsible planning of budget performance from the revised changes is according to an interview with Mr. Jemseng Abeneno, who stated that we proposed the LAB tool that Gorden came with. It is caused by another factor, namely policymakers’ responsiveness to incidental needs at the time, so performance planning can vary according to needs but not adjusted to the Strategic Plan. However, performance planning should follow the established Strategic Plan.

Problems with fast service to planning program activities and budgets to improve the performance of state universities at the Kupang State Agricultural Polytechnic are not yet relevant, accurate and answer the general condition of where the program is headed for the next five years where there are findings that each proposal from the unit is often changed, the Annual Work Plan is also lack of response, performance agreements that also often change with changes in officials and inconsistent action plan wherein the preparation of the elaboration of the allocation of action plans periodically
(quarterly) does not receive accurate target data from the position levels below even from employees, because of poor performance indicators. Promised not to socialize and submit.

Determination of programs and activities also cannot be carried out entirely because program execution is limited to routine activities. Detailed activity proposals in the annual work plan (RKT) do not have a monitoring method involving the planning party, the executor, in this case, the owner programs and evaluators, so they have not responded to the goal of fast service to program planning activities and budgets.

**Responsive To Activity Program Planning and Budget.** Responsive to Activity Program Planning and Budget describes how superiors give authority to implement a policy. The policy is for units within the Kupang State Polytani work unit to carry out a good, structured planning process and meet activity performance indicators with specific, relevant, achievable, and measurable characteristics.

Referring to the results of the interviews conducted by the author, it is known that there are differences of opinion between planners and recipients of program activities and budgets at the Kupang State Polytani, which affects the responsiveness of the implementation of the vision and mission, as well as the strategic objectives of the Kupang Politani, the performance of this institution itself, while one of the government's responsiveness is reflected in the resulting budget policy (Stivers, 1994; Dwiyanto et al., 2003; TAF & ADB, 2006) whereas according to Stivers (1994) responsiveness reflects the willingness of the government to listen while Hardojo et al. (2008:42-43), explains that responsiveness of the budget signals that the allocation and distribution of public budgets contain commitment, partiality, and responsiveness.

The Kupang State Politani Strategic Plan (Renstra) for 2015-2019 is the primary reference in preparing the Work Plan (Renja) and Budget Work Plan (RKA). Therefore each work unit is required to propose and align activities in the Strategic Plan so that it will be more focused and planned in achieving the set targets as well as being more efficient in its implementation, both in terms of managing sources of financing as well as in accelerating the time of its realization. The Strategic Plan is translated into an annual operational plan complemented by programs, indicators of performance outcomes and output activities for successful implementation by the main tasks and functions.

However, in its implementation, many obstacles were found in preparing the program and budget. The process needed to meet responsiveness to each activity performance indicator previously determined in the strategic plan. It can be seen from the initial budget execution documents (DIPA) for 2018 and 2019 listed in the Detailed Working Papers (RKA).

Discrepancies in program and budget planning in the comparison table between DIPA Early 2018 and 2019 with the 2018 and 2019 Strategic Plans obtain information on what percentage of non-compliance of activities that do not accommodate performance indicators for Strategic Plan activities as in the table below:

**Table 3. Comparison of DIPA Early 2018 and 2019 with IKK Strategic Plan**

<table>
<thead>
<tr>
<th>No</th>
<th>Programs</th>
<th>Targets IKK</th>
<th>Activity Planning Against IKK Targets</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>2018</td>
<td>2019</td>
</tr>
<tr>
<td>1.</td>
<td>Improving the Quality of Science and Technology Resources and Higher Education</td>
<td>36</td>
<td>40</td>
</tr>
</tbody>
</table>
In the table above, it is known that the program for Improving the Quality of Science and Technology Resources and Higher Education Description of the IKK Target and Activity Planning in the TA year 2018 and 2019 wherein the first program there were 23 Activity Indicators that had been targeted but in the implementation of these five indicators namely Doctoral Advanced Study Assistance, Competency Assessor Training, Character Training, Student Competency Test and TUK Formation of each study program were not included in the planning process and in the program for Improving the Quality of Institutional Science and Technology and Higher Education there are also 6 Activity Indicators that have been targeted but in the implementation of these four indicators namely the Establishment of MST, Formation of RPL, Development of Instruments and Evaluation of Student Satisfaction Levels and Formation of Career Development Centers are not included in the planning process while in the program Strengthening Research and Development And in the third program there are 20 activity indicators but in planning implementation only 8 indicators are planned, while 12 indicators are not included in the planning process to be implemented.

The problem of unresponsive budgets and programs started from the collection of activity and budget proposal documents to the drafting process. The proposal documents originating from the activity program and budget proposing units still need to accommodate the strategic plan, which impacts outcomes. In this context, human resources' responsiveness also contributes significantly to the failure to achieve performance indicators. Human resources in question are not intellectual capacities but understanding in translating indicators into activity targets that support the achievement of the strategic plan.
In response to these findings, Stevens and Cooper (2009) put forward an institution-based behavioral theory about the government’s efforts to build its commitment. The critical role of commitment is not only at the institutional level but the actions of the actors themselves, such as the government in an institutional environment (Stevens & Cooper, 2009). Commitment is the attachment of actors (government) to their actions/behavior. Salancik explained that commitment could be seen from four behavioral characteristics, namely (1) firmness or explicitness; publicity; (3) irrevocable actions (irrevocability); and (4) based on his will/will (volition) (Stevens & Cooper, 2009; Robertson & Tang, 1995).

The information that the authors obtained from interviews also found that the preparation of the performance report stated that most of the proposed activities contained in the DIPA were unresponsive, so they did not accommodate the strategic plan in the current year. Suartana, 2010: 181). It significantly impacts the achievement of the vision and mission for the internal and external environment. The performance evaluation noted that output realization of the budget was achieved, but in terms of outcomes, it has yet to show significant success.

Inexpensive Costs Against Activity Program Planning and Budget. In this case, planning program activities and budget as a resource allocation tool is capital. Aaron B. Wildavsky (1986:7) argues that the budget is a statement about the future; it attempts to link proposed expenditures with desirable future events. The budget is a statement about the future, which seeks to link the proposed expenditure with the desired activities in the future. Therefore, the budget must be planned. The budget is also a prediction, namely, trying to determine future conditions through a series of current activities.

Low costs for planning program activities and budgets can be analyzed by budget realization reports up to 2019, which are used to realize the performance of 4 (four) strategic targets, each as follows:

1. Budget allocation for strategic goals: Improving the quality of education and learning to produce entrepreneurial, creative and innovative graduates who have competence in applied agriculture, amounting to Rp. 6,190,261,000.- spread across 3 (three) activity indicators. The actual achievement of the budget allocation is Rp. 5,157,646,021.- with an achievement percentage of 83.32%
2. Budget allocation for strategic goals: Improving the quality of superior research and developing innovative works, amounting to Rp. 1,398,190,000.- consisting of 1 (one) activity indicator. The actual achievement of the budget allocation is Rp. 1,108,585,200.- with an achievement percentage of 56.59%, respectively:
3. Budget allocation for strategic goals: Increasing the application of science, technology and art through applied agriculture, amounting to Rp. 325,000,000.- consisting of 1 () indicator

Thus, the realization of the 2019 budget is cheap in terms of program planning activities and budget with a value of Rp. 51,692,165,118.- (94.18%) of the target of Rp. 54,883,797,000, this happened due to budget efficiency even though in the implementation of programs and activities in 2019, there were three indicators of activity performance with budget absorption achievements below 50%, namely Seminars and Review of Scientific work Lecturers absorbed 0%, Student UKM absorbed 11.05 %. Seminars/training/workshops absorbed 11.91%.

Factors Inhibiting Accountability Program Planning Activities and Budgeting in Efforts to Improve Performance at the Kupang State Politany. The application of accountability in the planning process of activity programs and budgets is an essential factor in achieving activity performance indicators contained in the strategic plan. The process of determining performance
indicators that have been approved is an embodiment of all activities that must be carried out to achieve the vision and mission of Higher Education, in this case, the Kupang State Politany, and support performance achievement in the Main Ministry Performance Indicators.

**Human Resources.** Reviewing this context, human resources also significantly contribute to the failure to achieve performance indicators. Human resources in question are not intellectual capacities but understanding in translating indicators into activity targets that support the achievement of the strategic plan.

It is known that due to minimal understanding of translating indicators into activity targets that support the achievement of the strategic plan has an impact on the constraints in the program and budget preparation process, in which some of the processes do not meet the activity performance indicators that have been previously set in the strategic plan. It can be seen from the initial budget execution documents (DIPA) for 2018 and 2019 listed in the Detailed Working Papers (RKA). Discrepancies in program and budget planning in the comparison table between the 2018 and 2019 Initial DIPA and the 2018 and 2019 Strategic Plans obtain information about what percentage of non-conformance activities do not accommodate performance indicators for Strategic Plan activities with an impact on performance outcomes.

The preparers of the performance report stated that most of the proposed activities contained in the DIPA did not accommodate the strategic plan in the current year, so the understanding of human resources in translating indicators into activity targets that support the achievement of the strategic plan was questioned a lot because it had an impact on the achievement of the vision and mission both for the internal environment as well as externally. The performance evaluation noted that the output realization of the budget was achieved. However, in terms of outcomes, it has yet to show significant success due to the lack of understanding of human resources in translating indicators into activity targets that support the achievement of this strategic plan.

**Prioritize incidental or emergency needs that must be used at that time.** It should be noted that strategic plans are made based on draft program proposals obtained from each work unit within the Kupang State Politany. The annual work plan originates from the unit and is adjusted to the budget ceiling set in the DIPA/RKAKL. At the same time, the performance agreement contains activities that will be carried out within one work year will be carried out through an action plan because all implementation of activities must be carried out according to the proposed schedule and measurable achievements.

However, each unit has proposed its RKT and respective budget separately to the planning department, so there has yet to be a budget allocation based on strategic programs/institutional priorities that answer KPI needs. So that the allocation of program planning is often done incidentally or emergency, which must be used at that time based on "who diligently enters detailed and complete RKT". So far, allocations are based on separate proposals from each unit and priorities are determined internally.

It is said that the needs of work units vary and always change according to the actual conditions faced and budget constraints. The ceiling of funds given to each unit is a reference for selecting the type of activity that is a priority for the unit in question. In addition, there are frequent changes in implementing activities throughout the year due to objective (incidental) needs.

There is a program determination based on PRIORITAS (P1-3), which means that it can be implemented and cannot be implemented. However, in its implementation, the implementation of the program in the field involves other parties, for example, partners (alumni, SMK, tertiary institutions, local government), with various conditions causing delays in implementation so that
there is a need to change to other alternative activities while maintaining the objectives of achieving the program.

**Leadership.** Accountability of activity program planning and budgeting to improve performance at the Kupang State Politani was also hampered by the performance of the leadership in each unit itself, so the impact on the determination of programs and activities could only partially be carried out. Program execution was only limited to routine activities, suggestions detailed activity in the annual work plan (RKT) does not have a monitoring method that involves the planning party, the implementing party, in this case, the program owner and the evaluator.

This minimal leadership performance also has an impact on the control function of the internal oversight unit (SPI), which has not yet been implemented, and even the program and activity proposing unit does not explicitly state the person in charge of the activity, which is generally known as the person in charge (PIC). The obstacle due to leadership performance experienced at the other Kupang State Politani is that the promised performance indicators have been socialized to the Deputy Director. However, the elaboration needs to be optimally conveyed to the level of positions below them, even to employees, so when it comes to requests for performance measurement data, the data needs to be obtained accurately. Each proposal from the unit is often changed unilaterally by the leadership. The Annual Work Plan is also lacking in response. Performance agreements are also frequently changed due to changes in officials, and action plans need to be more consistent.

The same thing is in preparing the elaboration of the periodic (quarterly) allocation of action plans. Accurate target data are not obtained from the position levels below and even from employees because the promised performance indicators need to be socialized and conveyed.

**CONCLUSION**

Based on the results of the research and discussion that the author has carried out, it can be concluded that the accountability of program planning activities and budgeting to improve performance at the Kupang State Polytechnic is analyzed using the Elwood process accountability model (1993), which can be summarized as follows:

a. Fast service for planning program activities and budgets has not met the goal of fast service to planning program activities and budgets,

b. The program and budget preparation process partially fail to fulfill responsiveness to each activity performance indicator previously determined in the strategic plan.

c. The budget realization report up to 2019, which was used to realize the performance of 4 (four) strategic targets, was found to be low cost in planning program activities and budgets. It is due to budget efficiency, even though in implementing programs and activities in 2019, there are three activity performance indicators with budget absorption achievements below 50%.

d. Factors inhibiting the accountability of activity program planning and budgeting from improving performance at the Kupang State Polytani are the performance of human resources, priority incidental or emergency needs that must be used at that time, and leadership changes that can change the activity program planning and budget at the Kupang State Polytani.

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