

PERFORMANCE OF LOCAL GOVERNMENT INSTITUTIONS. STUDY ON BUDGET REALIZATION AND ACHIEVEMENT OF MAIN PERFORMANCE INDICATORS OF THE ENVIRONMENT SERVICE OF TOLITOLI REGENCY IN 2022

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ABSTRACT

This research is a type of descriptive research with a quantitative data analysis approach to answer problems related to the performance achievements of local government agencies through budget realization and achievement of Key Performance Indicators (IKU) of the District Environmental Service. Tolitoli in 2022. In that year DLH implemented 9 programs which were implemented in 15 activities and 35 sub-activities. The performance of the Tolitoli Regency Environmental Office showed an average achievement of 106% for 4 (four) Key Performance Indicators (IKU), which is also the goal of the regional apparatus. Based on these performance targets, a budget of Rp. 10,122,941,188, - (budget after amendment) with realized funds of Rp. 9,941,536,170, - or 98.20%. Performance achievements in 2022 show that the DLH of Tolitoli Regency has succeeded in meeting the targeted strategic objectives. This shows that the achievement of the performance of the Environment Service strategic plan for the 2021-2026 period in the second year is quite good.

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1. INTRODUCTION

Good governance is an issue that has surfaced in the management of administration and public service budgets today in line with the implementation of regional autonomy [1]. The implementation of professional, responsible, transparent and responsive government activities in the form of implementing programs and activities in OPD is something that should be fulfilled [2, 3, 4]. In this regard, to be able to anticipate various challenges and increasingly complex developments, each OPD is required to prepare and be responsive to changes in all aspects [5]. These efforts must be arranged in a systematic, consistent and sustainable stage through the development of a strategic and accountability management system [6]. On the basis of the determination and enthusiasm to realize good governance, the regional apparatus is required to realize regional financial administration that is able to support the smooth and integrated implementation of the tasks and functions of government administration and development [7, 8].

Furthermore, to account for success in carrying out Government Agency Performance Accountability, a Government Agency Performance Report (LKJIP) or often referred to as a Performance Report is prepared, which contains strategic planning and its implementation as well as benchmarks for the success of various indicators that have been implemented to achieve the vision and mission of the organization. 9]. Performance Reports are accountability media that contain information on government agency performance achievements [10]. The embodiment of the obligation of a government agency to account for the success and failure of the implementation of the organization's mission in achieving the goals and objectives that have been set is through a periodic accountability system [11].

Government Agencies Performance Report (LKJIP) is a media to account for agency performance during a certain budget year. This also applies to the Regional Government including the Tolitoli Regency, especially the Environmental Service. The 2022 LKJIP is the fourth year report of the five-year cycle of the Strategic Plan (Renstra) of the Tolitoli Regency Environmental Service for 2021 – 2025. The preparation of the 2022 LKJIP fully refers to the Strategic Plan. As part of the work unit within the Tolitoli Regency Government, all materials and substances in the Strategic Plan, Renja and LKJIP fully refer to the Tolitoli Regency Government Strategic Plan. Therefore, the success in achieving the performance of the Tolitoli

Regency Environmental Service contributed and is a reflection of the success of the Tolitoli Regency Government as a whole.

Referring to the Strategic Plan for 2021-2026, the District Environmental Service. Tolitoli is responsible for achieving the regional mission, especially the ninth mission, namely "Conducting Sustainable and Environmentally Friendly Regional Development", which is actualized in the regional general strategy, namely the Improvement and Management of Environmental Quality.

In order to achieve the mission and strategic goals that have been set, the District Environmental Service. Tolitoli, has implemented major programs in 2022, which include: (1) a program to control hazardous and toxic materials (B3) and hazardous and toxic waste (B3 waste); (2) solid waste management program; (3) biodiversity management program (kehati); (4) program for the conservation of living natural resources and their ecosystems; (5) environmental planning program; (6) environmental pollution and/or damage control program; (7) development and supervision program for environmental permits and environmental protection and management permits (PPLH); (8) program for recognizing the existence of indigenous peoples (mha), local wisdom and rights of mha related to PPLH; (9) programs to increase education, training and environmental counseling for the community.

To carry out all the program activities, an initial budget of Rp. 10,372,941,188. In principle, performance measurement is an ongoing process, which must be reviewed and evaluated continuously in order to obtain a good and fulfilling key performance indicator instrument that is specific, measurable and achievable in terms of results in a certain period of time. So that in the end the performance reports prepared can really show the achievement of strategic targets/targets in the implementation of regional programs in the field of environmental management.

Through this description, the authors are interested in conducting research and studies related to the Performance of Regional Government Agencies. Study on the Realization of the 2022 Tolitoli Regency Environmental Service Budget. The problem is how the performance of local government agencies is with a study on the realization of the 2022 Tolitoli Regency Environmental Service budget. The purpose of this research is to find out related to the performance achievements of the Regency Government Agencies. Tolitoli in 2022 related to the realization of the budget in the regional apparatus of the Environmental Service.

2. METHOD

To answer related to the performance of regional government agencies. For the Study on the Realization of the 2022 Tolitoli Regency Environmental Service Budget, the method was determined in the form of a deeper study using a quantitative analysis approach to the sample set, namely the budget realization report with the achievement of the 2022 Key Performance Indicators (IKU) at the Tolitoli Regency Environmental Service.

3. RESULTS AND DISCUSSION

The Tolitoli Regency Environmental Service Budget Realization Report contains elements of income and expenditure. In general, in accordance with the Work Plan (RENJA) during the 2022 fiscal year period, DLH Tolitoli Regency implemented 9 programs implemented in 15 Activities and 35 Sub-Activities. To carry out all these activities provided a budget of Rp. 10,122,941,188, - (budget after amendment) with realized funds of Rp. 9,941,536,170, - or 98.20%. Performance achievements in 2022 show that the DLH of Tolitoli Regency has succeeded in meeting the targeted strategic objectives. The strategic goals that have been achieved are: (1) Availability of Waste Management Facilities and Infrastructure; (2) Availability of Good and Adequate Handling and Reduction Facilities; (3) Availability of Adequate Green Open Space and; (4) Availability of District Environmental Quality Index. These four achievements are DLH Key Performance Indicators (IKU). Performance achievements in 2022 can be presented in the following table:

Table 1. Performance Targets and Realization for 2022

| No | Strategic Target | Performance Indicator | Target 2022 | Realization 2022 | Achievements 2022 |
|----|--|---|-------------|------------------|-------------------|
| 1 | Availability of Waste Management Facilities and Infrastructure | Number of Available Waste Management Facilities | 15 units | 20 Units | 133% |
| 2 | Availability of good and adequate | Achievement of the target of handling | 1 units | 1 units | 100% |

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|---|---|--|------------|------------|--------|
| | handling and reduction infrastructure | and reducing district waste | | | |
| 3 | Availability of Adequate Green Open Space | The total area of green open space that is maintained | 135.477 M2 | 135.477 M2 | 100% |
| 4 | Availability of The Regency environmental quality index | The implementation of the Regency environmental quality index measurement activities | 77,10 | 71,72 | 91,82% |

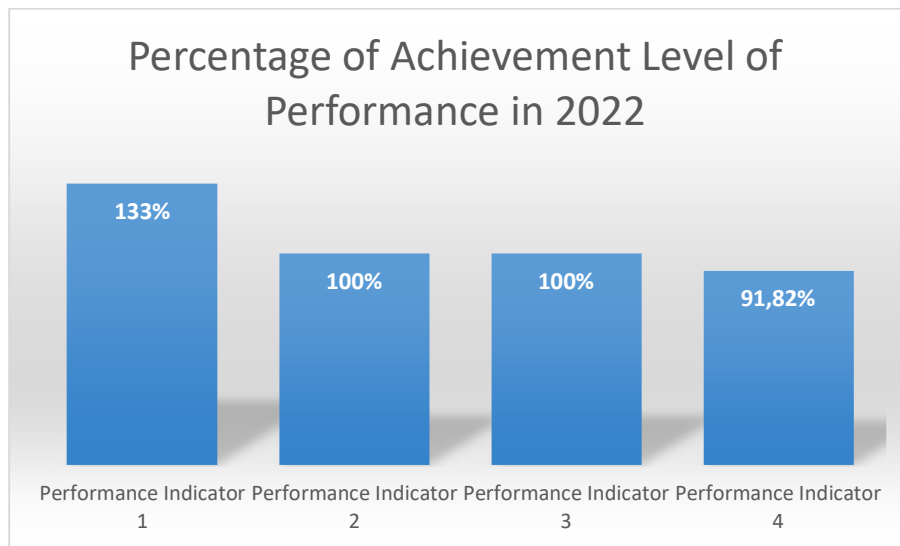


Figure 1. Achievements From Performance Indicators in 2022

Based on the data presented, the average performance achievement of the Kab. Tolitoli in 2022 from the number of targets and the number of target indicators the average reaches 106%. Based on these performance achievements, it can be said that budget performance has been realized very well with the achievement of the percentage level of regional apparatus performance with 4 (four) indicators of 106%. More specifically, the achievement of performance indicator -1 (first) shows very good progress because with a percentage level of 133% it means that it exceeds the planned target of 100%.

4. CONCLUSION

The performance of the Tolitoli Regency Environmental Office showed an average achievement of 106% for 4 (four) Key Performance Indicators (IKU), which is also the goal of the regional apparatus. This shows that the achievement of the performance of the Environment Service strategic plan for the 2021-2026 period in the second year is quite good. The four indicators referred to are the elaboration of the ninth mission of the regional head of Tolitoli Regency, namely "Implementing Sustainable and Environmentally Friendly Regional Development". This mission is actualized in the regional general strategy, namely the Improvement and Management of Environmental Quality. In terms of planning and implementation, the District Environmental Office. Tolitoli as the leading sector.

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