

PERFORMANCE REPORT ANALYSIS (LAKIN) AT THE CENTER FOR THE IMPLEMENTATION OF AGRICULTURAL INSTRUMENT STANDARDS (BPSIP) SOUTHEAST SULAWESI

Waode Alnur Mulia¹, Muntu Abdullah², Nur Asni³

¹²³Universitas Halu Oleo, Kendari, Indonesia

* Correspondence e-mail; waodealnurmulia@gmail.com

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Abstract

This study aims to analyze the 2023 and 2024 Performance Reports (LAKIN) of the Southeast Sulawesi Agricultural Research and Development Agency (BPSIP) using an agency theory approach. The method used is descriptive qualitative, with data collection techniques through official document studies and interviews with employees involved in the LAKIN preparation. The results show that the 2023 achievement was very high, at 161.53%, with all indicators exceeding the target. Conversely, in 2024, there was a decline in achievement to 88.51%, influenced by low agricultural instrument production, extreme weather, and budget revisions. In the context of agency theory, LAKIN serves as a medium for agent accountability to the principal, as well as a control tool for task implementation. Despite the decline in achievement, the reporting process still reflects the accountability and transparency of the agency's performance.

Keywords: LAKIN, agency performance, agency theory, accountability, BPSIP

1. Introduction

Accountability is a fundamental principle in organizational management, particularly in the context of public and government organizations. According to Rukunding et al. (2024), accountability can be defined as the concept of accountability by individuals or institutions for the results obtained after carrying out certain activities. Accountability not only concerns administrative obligations, but also represents a form of moral and professional commitment to account for the use of resources, program implementation, and the achievement of organizational goals in a transparent and objective manner. In a broader context, accountability encompasses the obligation to report, explain, and be accountable for the success or failure of an entity in achieving its stated goals. This obligation is inherent in all units within an organization, both at the managerial and operational levels, and is an important indicator in assessing the quality of an institution's governance. Good Governance is a fundamental principle in government administration that emphasizes the importance of accountability, transparency, effectiveness, and efficiency in carrying out public service functions. According to Mahsun (2013), Good Governance is a form of government accountability to public sector organizations that aims to improve public welfare through the effective and efficient implementation of tasks. From this perspective, accountability is a crucial element that every government agency must possess. Marhadila (2024) emphasizes that Good Governance can only be realized if there is strong accountability within public sector organizations, the implementation of which requires good cooperation and coordination between departments. Accordingly, performance reports are a crucial element in ensuring the implementation of Good Governance practices in the governance of government institutions. In this regard, LAKIN has a strategic position to assess performance effectiveness and foster public trust in government agencies. Strengthening government agency performance accountability is realized through the preparation of the Government Agency Performance Report (LAKIN), previously known as the Government Agency Performance Accountability Report (LAKIP) as stipulated in PERMENPANRB Number 53 of 2014. This simplification of the term does not change the essence of its function as the main instrument in assessing the extent to which government agencies have succeeded in achieving performance targets and implementing programs effectively and efficiently. However, the implementation of LAKIN in various agencies still faces significant challenges. One of the main obstacles is the gap between planning and performance realization, which causes the report not to fully reflect the actual conditions of

task implementation. Widiyanto and Karina (2021) found that the preparation of LAKIP by the Deputy for Human Resources for Apparatus at the Ministry of PANRB did not fully comply with applicable regulations. This indicates the need for a comprehensive evaluation of the LAKIN preparation and implementation process to ensure its optimal function as an accurate and transparent public accountability tool. In the context of public sector management, this phenomenon can be analyzed using an agency theory approach, which explains the relationship between the principal (the mandate giver, such as a ministry or the central government) and the agent (the policy implementer, in this case a technical agency such as BPSIP). Jensen and Meckling (2019) emphasize that agency relationships have the potential to create conflicts of interest and information asymmetry if not balanced with an effective reporting and oversight system. Within this framework, the Government Agency Performance Report (LAKIN), formerly known as LAKIP, serves as an accountability instrument used by the principal to evaluate the extent to which the agent carries out their duties and responsibilities efficiently, transparently, and on target. When LAKIN is compiled based on valid data and objectively reflects performance realization, the relationship between the principal and agent can be more balanced, thereby minimizing the potential for deviations and inefficiencies.

The agricultural sector is a crucial pillar of national development and contributes significantly to Gross Domestic Product (GDP). According to the Central Statistics Agency (BPS), the agricultural sector will contribute approximately 12% of Indonesia's total GDP by 2023. In this context, the Agricultural Instrument Standardization Agency (BPSIP) plays a strategic role in ensuring the quality and efficiency of standards in the agricultural sector. BPSIP is tasked with developing and disseminating agricultural instrument standards to support increased competitiveness of national products. However, BPSIP's effectiveness in carrying out its duties depends heavily on its performance accountability, as reflected in the annual LAKIN (Research and Evaluation of Agricultural Instruments). Therefore, it is crucial to assess the quality of BPSIP's LAKIN as a basis for understanding the organization's effectiveness in carrying out its functions accountably.

The Southeast Sulawesi Agricultural Instrument Standards Implementation Center (BPSIP) is a relatively new technical implementation unit established under the auspices of the Agricultural Instrument Standardization Agency (BSIP) of the Ministry of Agriculture. As a new institution, its existence is still undergoing institutional strengthening and adjustments to the prevailing administrative and government performance systems. In this context, it is important to examine how BPSIP Southeast Sulawesi has prepared and submitted the Government Agency Performance Accountability Report (LAKIP) since its inception. The 2023 BPSIP Performance Report (LAKIN) demonstrated exceptionally high performance, with an average performance realization of 161.53% of the set target. Several key indicators even showed particularly striking figures, such as the dissemination of agricultural instrument standards reaching 300% and the implementation of standards by institutions at 200%. While this appears positive on the surface, achievements far exceeding 100% raise important questions about the accuracy and validity of the target setting. Were the targets set too low, or were there inconsistencies in the planning and performance evaluation processes? Furthermore, the seven revisions to the Budget Implementation Budget (DIPA) in one fiscal year demonstrate the dynamics and instability in the budget planning process that warrant careful scrutiny. This situation reinforces the urgency of in-depth research into the accountability of performance reporting at BPSIP, particularly through an evaluation of the LAKIP.

Research by Hasibuan and Syafina (2022) states that LAKIP is a strategic tool to prevent corruption, collusion, and nepotism (KKN) in the government sector. However, this benefit will not be maximized if the reports prepared do not undergo a thorough and objective evaluation process. Therefore, assessing the quality and reliability of LAKIN content, especially in strategic agencies such as the BPSIP, is crucial. Previous research by Tambajong et al. (2024) and Widiyanto and Karina (2021) has examined the implementation of LAKIP in several government agencies, but no study has specifically evaluated LAKIN BPSIP. Yet, the existence of quality agricultural standards is the foundation for food security and the competitiveness of national products in the global market. Therefore, this research is expected to fill the gap in the literature and provide recommendations for improvements in the performance accountability system of government agencies, particularly in the agricultural sector. Seeing the background that has been explained above, this study attempts to empirically examine how the Performance Report Analysis (LAKIN) at the Agricultural Instrument Standards Implementation Center (BPSIP), especially in the Southeast Sulawesi region.

2. Theoretical basis

2.1. Agency Theory

Agency theory explains the working relationship between two parties: a principal and an agent. In the context of public organizations, the principal is represented by the owner of the authority or the public, while the agent is the implementing party, such as management or the apparatus that carries out the duties. The principal mandates the agent to carry out certain responsibilities, including resource management, with the expectation that the agent will act in the principal's best interests (Jensen & Meckling, 2019). However, in practice, this relationship is not always harmonious. Agents often have more complete information regarding the internal conditions of the organization, while the principal is in a position of less comprehensive knowledge. This imbalance is known as information asymmetry, which has the potential to give rise to conflicts of interest. Agents may act in their own interests without fully disclosing the organization's condition to the principal (Panda & Leepsa, 2017). To mitigate this risk, employment contracts or oversight mechanisms are typically implemented as a form of control. Incentives, both financial and non-financial, are also used to encourage agents to carry out their duties accountably (Kurniawansyah et al., 2018). In public institutions such as the BPSIP, this form of performance accountability is represented in the Performance Report (LAKIN) document, which serves as a means of reporting work results to the public and stakeholders. Efforts to limit agents' access to information can indirectly undermine accountability and transparency, which should be fundamental principles in the management of public institutions. Low transparency tends to make assessments of organizational performance less objective and obscures accountability (Prasetyo, 2022). From an agency theory perspective, it can be understood that the preparation and submission of LAKIN is a crucial part of the working relationship between agent and principal in government organizations. This report serves as a form of accountability that allows the principal to assess the extent to which the agent is fulfilling its mandate according to targets and efficiency principles.

2.2. Accountability

Accountability is an essential element of good governance. According to Rukunding et al. (2024), accountability is not only defined as a form of administrative reporting but also reflects a moral and professional awareness of the obligations involved in managing a given mandate. This involves the responsibility to explain both the results achieved and the processes followed in carrying out tasks. Thus, accountability serves as an instrument to ensure that every decision and action can be openly and rationally accounted for.

In practice in government agencies, accountability has two main dimensions, namely:

- a. The vertical dimension leads to a hierarchical relationship between implementers and mandate givers, such as between regional agencies and ministries or central units.
- b. The horizontal dimension emphasizes public transparency through stakeholder involvement in the performance evaluation process. Both complement each other and serve as the foundation for the preparation of the Government Agency Performance Accountability Report (LAKIP).

According to Rohmansyah (2023), public accountability consists of five important pillars that can be used as indicators in assessing the quality of an institution's performance reporting, namely:

- a. Transparency, namely the openness of information that allows the public to access data related to programs and performance achievements. In the context of the Southeast Sulawesi BPSIP, transparency is crucial to demonstrate the extent to which the institution provides access to the results of its performance evaluations to the public and relevant stakeholders.
- b. Accountability, namely the obligation to explain and be accountable for the policies and results of implemented programs. LAKIN is the primary tool for communicating these achievements in a measurable manner.
- c. Control, which ensures that activities are carried out in accordance with plans and applicable regulations. This control can be achieved through internal audits, routine performance evaluations, and the involvement of supervisory bodies.
- d. Responsibility reflects an institution's compliance with regulations, ethical values, and commitment to public service with integrity. In LAKIN, indicators of responsibility are reflected in the alignment of work programs with established national policies and strategic objectives.
- e. Responsiveness assesses the extent to which an organization responds to community needs and input. In this regard, BPSIP's flexibility in adapting policies or work programs to changing social situations is an important indicator in measuring accountability.

By linking these five dimensions, it can be concluded that LAKIN not only functions as an administrative document, but also as an evaluative instrument that demonstrates BPSIP's commitment to the principles of public accountability.

2.3. Good Corporate Governance

Good Corporate Governance (GCG) is a framework designed to regulate the direction, management, and control of an organization to ensure it operates in accordance with good governance principles. According to Wahyuni and Wafiroh (2023), GCG is not only relevant in the private or corporate sector but is also crucial in the management of public institutions. GCG aims to create a healthy organizational system through the application of key principles: transparency, accountability, responsibility, independence, and fairness.

- a. Transparency refers to openness in the decision-making process and access to accountable information.
- b. Accountability shows that every decision and activity must be morally and administratively accountable.
- c. Responsibility to ensure the organization operates in accordance with laws, regulations and ethical values.
- d. Independence emphasizes that decision-making must be free from inappropriate internal and external pressures.
- e. Fairness demands fair treatment of all stakeholders without discrimination.

Yustyarani (2020) added that GCG implementation has become increasingly complex with advances in technology and science. Digital transformation has transformed the way organizations conduct business and their reporting processes. For example, agency performance reporting systems can now be supported by digital platforms, performance dashboards, and management information systems that enable real-time monitoring and data-driven evaluation. Good Corporate Governance (GCG) is a foundation of governance aimed at creating an effective, transparent, and accountable organizational system. Although initially widely applied in the private sector, this concept is also highly relevant and crucial in the management of public institutions. Wahyuni and Wafiroh (2023) state that GCG principles can strengthen government organizational structures, making them more accountable and able to meet public demands professionally.

The implementation of GCG involves five main principles that complement each other, namely:

- a. Transparency demands openness in the decision-making process and easy access to reliable information. In the context of LAKIN, transparency is reflected in the extent to which an institution objectively and honestly publishes its performance achievements to stakeholders, both internal and external.
- b. Accountability requires that every organizational activity and decision be based on clear accountability. Through LAKIN, the Southeast Sulawesi BPSIP is expected to convey measurable results of work program implementation, along with explanations of achievements and challenges encountered.
- c. Responsibility refers to the compliance of task execution with applicable regulations and norms. This principle encourages organizations to implement work programs that align with national policies and integrity values. Performance reports in LAKIN serve as indicators of whether an institution has acted within the legal framework and with expected professionalism.
- d. Independence emphasizes the importance of decision-making free from intervention that could compromise objectivity. In preparing LAKIN, independence is necessary to ensure that the data and information presented are not manipulated for specific interests but rather genuinely reflect the reality of performance achievements.
- e. Fairness ensures that all stakeholders are treated fairly and equally. In practice, a good performance report should represent all elements of the activity and allow for evaluation of input from various parties, including the public, partners, and supervisory agencies.

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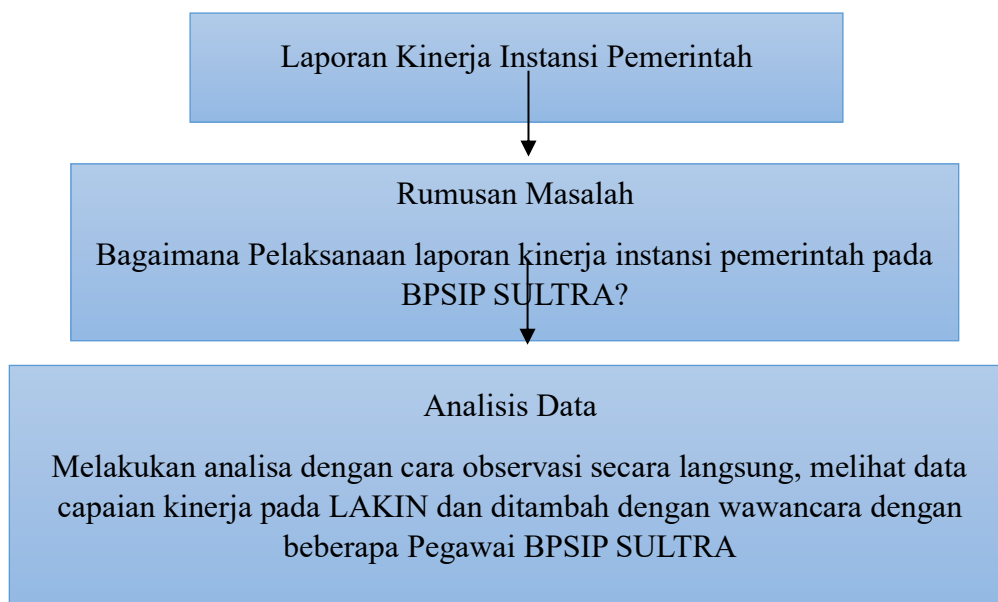
2.4. Government Agency Performance Report (LAKIN)

The Government Agency Performance Report (LAKIN) is an integral part of the government agency performance accountability system, mandatory and compiled annually by all agencies at the central and regional levels. Previously known as LAKIP (Government Agency Performance Accountability Report), the term LAKIN is

now more commonly used in public administration practice to emphasize reporting on actual performance results. Functionally, LAKIN aims to convey the extent to which an agency has succeeded in achieving its planned strategic objectives. The preparation of this report not only fulfills administrative obligations but also reflects the moral and professional accountability of a public organization in carrying out its main duties and functions. In its implementation, LAKIN serves as a control, monitoring, and evaluation tool that allows internal and external parties to objectively assess the effectiveness and efficiency of an agency's performance. Particularly at the regional government level, LAKIN is expected to serve as a reference in the implementation of programs and activities, so that every operational step of the agency can be directed according to the prepared work plan. The data-based evaluation summarized in this report allows organizations to transparently identify strengths, weaknesses, and performance achievements. Successes and obstacles in achieving an organization's vision and mission can be systematically assessed through indicators outlined in the LAKIN. In this context, public organization management control plays a central role in ensuring that activity implementation remains within established strategic objectives. As Pratiwi (2020) notes, effective control mechanisms are a key requirement for building a credible performance accountability system that adapts to the dynamics of public needs.

As a form of implementing the principle of accountability, LAKIN provides a comprehensive summary of the achievements and challenges experienced by government agencies during a specific work period. This report is not merely formal documentation, but rather part of an institutional control mechanism that allows the public, stakeholders, and supervisory authorities to assess an organization's overall performance. It is compiled systematically and submitted periodically, so it can serve as a basis for evaluation and future performance improvements. Hadiyanti (2017) stated that Presidential Instruction Number 7 of 1999 concerning Accountability of Government Agency Performance requires each government agency to prepare strategic plans and achievement reports on key programs within a one- to five-year period. These reports must be prepared based on the duties and functions inherent in each agency, as well as all units under it. This provision aims to ensure that each government agency has a clear policy direction and a strong accountability system. As stated by Lestari and Oktaviana (2020), the existence of LAKIN aims to ensure that the implementation of government agencies' duties is in line with their formally formulated vision, mission, and strategies, and this is part of an effort to strengthen accountable and results-oriented governance.

2.5. Conceptual Framework



The primary focus of this study is the Government Agency Performance Report (LAKIN) prepared by the Southeast Sulawesi BPSIP. As a newly established technical implementing agency, BPSIP is still in the early stages of establishing an accountable and transparent work system. Therefore, it is important to examine how this agency has prepared its performance reports since its inception. This focus raises the main question that this study seeks to answer: "How is the implementation of government agency performance accountability reports at BPSIP Southeast Sulawesi?" This question serves as the basis for developing the direction of subsequent analysis. To answer these questions, researchers collected data in two ways. First, by directly observing the contents of the 2023 and 2024

LAKIN, particularly the performance achievement indicators section. Second, by interviewing several BPSIP Sultra employees who were directly involved in the report preparation process. The combination of these two methods helped researchers obtain a comprehensive picture, both from a documentary perspective and from an internal perspective. In general, this conceptual framework demonstrates that the research process begins with determining the object of study (LAKIN), continues with problem formulation, and concludes with the analysis stage using observation and interviews.

3. Research methods

3.1. Types and Approaches of Research

This research uses a qualitative descriptive approach. This approach was chosen because it only involves one variable and does not compare or correlate variables. The main focus of this study is analyzing the Government Agency Performance Report (LAKIN) documents from the Southeast Sulawesi Agricultural Instrument Standards Implementation Center (BPSIP) for the past two years, 2023 and 2024. The qualitative approach was chosen because it can provide a deeper understanding of the context, dynamics, and meaning contained in the implementation of agency performance accountability. Researchers can also obtain more detailed information from sources through data obtained directly.

3.2. Research Location

This research was conducted at the BPSIP Southeast Sulawesi Office located at Jl. Prof. Muh. Yamin No. 89, Puuwatu Village, Puuwatu District, Kendari City, Southeast Sulawesi Province, Indonesia 93114.

3.3. Research Subjects

In the context of this research, the subjects were BPSIP Southeast Sulawesi employees who played a direct role in the preparation and reporting of LAKIN. They were selected because of their roles and in-depth knowledge of the performance accountability process within the agency. Furthermore, LAKIN documents from 2023–2024 were also considered non-human subjects, as they provided objective data for the agency's performance analysis.

3.4. Data Types

This study used two types of data: primary and secondary data. Primary data was obtained through interviews with informants familiar with the performance accountability process at BPSIP Southeast Sulawesi. Secondary data was obtained from LAKIN documents from BPSIP Southeast Sulawesi in 2023 and 2024, which were used to support the research analysis.

3.5. Data collection technique

Data collection techniques were conducted through interviews and documentation. Interviews were conducted directly with several internal parties at BPSIP Sultra deemed to have relevant understanding and information regarding the implementation of performance accountability. Meanwhile, documentation was conducted by collecting and reviewing official documents, specifically the 2023 and 2024 LAKIN (Research and Assessment Reports) available at the agency as a secondary data source.

3.6. Data analysis

The data analysis in this study used a qualitative descriptive method. Data obtained from interviews and documents will be explained narratively, then analyzed by describing the content and findings based on the context of performance accountability implementation at BPSIP Sultra. The researchers attempted to present the results in a coherent and logical manner to facilitate readers' understanding of the agency's performance over the past two years.

4. Results

The results of the study indicate that the performance of the Southeast Sulawesi BPSIP experienced a significant difference between 2023 and 2024. In 2023, the average performance achievement reached 161.53%, reflecting high success in program and activity implementation. All key indicators even exceeded the set targets, particularly the dissemination of standards and the number of implementing institutions. However, in 2024, the average performance achievement decreased to 88.51%, although still in the successful category. This decline was

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primarily due to the low achievement in the number of standardized agricultural instrument production indicators, which only reached 34.21% of the target. Several factors influencing this achievement include extreme weather conditions, attacks by plant pests, and budget dynamics that underwent numerous revisions throughout the year.

**Table 4.1
Performance Achievements in 2023**

No	Strategic Goals	Key Performance Indicators	Target	Realization	Achievement (%)
1	Improving Management of Agricultural Instrument Standards	Number of SNI Disseminated	1	3	300.00%
		Number of Standard Implementing Institutions	1	2	200.00%
2	Increasing Production of Standardized Agricultural Instruments	Standardized Agricultural Instrument Production Amount	10,006	10,067	100.67%
3	Realizing Effective Bureaucracy and Excellent Service	The Value of Integrity Zone (ZI) Development Towards WBK/WBBM	82	85.77	104.60%
4	Realizing Accountable and Efficient Budget Management	Budget Performance Value	91	93.18	102.40%
Average Performance Achievement					161.53%

Source: LAKIN BPSIP Southeast Sulawesi Document 2023 (processed)

Table 4.1 shows the performance of the Southeast Sulawesi BPSIP during 2023, which can be categorized as very high. All indicators used as benchmarks for program success were not only achieved but significantly exceeded the set targets. Five key performance indicators derived from four strategic targets all demonstrated optimal achievement, reflecting the success of program planning and implementation. The first indicator, the number of Indonesian National Standards (SNI) disseminated, reached 300%. From the initial target of one SNI, BPSIP successfully disseminated three SNIs throughout the year. Similarly, the number of institutions implementing agricultural instrument standards also exceeded expectations, with two institutions implementing the target of one institution, equivalent to 200%. This indicates that the institutional strengthening strategy and advocacy for standards implementation are being implemented proactively.

The second indicator, the production of standardized agricultural instruments, also demonstrated positive performance. Of the target of 10,006 units, the agency was able to produce 10,067 units, or 100.67% of the plan. While the difference is not significant, this achievement still demonstrates the ability to implement technical activities precisely and efficiently. For the third indicator, namely the development of an Integrity Zone (ZI) towards a Corruption-Free Zone (WBK), the achievement was 85.77 points out of a target of 82 points. This improvement reflects progress in bureaucratic reform and public services. Similarly, the budget performance indicator, which reached 102.40% of the target, indicates efficiency and effectiveness in financial management.

If all indicators are averaged, the agency's performance in 2023 reached 161.53%. This figure far exceeds the minimum standard for successful performance and indicates that program implementation is proceeding with a very high level of effectiveness. Several factors contributed to this achievement, including systematic planning, a controlled implementation process, synergy between work units, and a rapid response to technical challenges in the field. Within the agency theory framework, this performance achievement reflects an ideal working relationship between the principal and agent, where the agent (BPSIP) demonstrates high loyalty to the mandate of the principal (the central government/Ministry of Agriculture). The preparation of LAKIN as a means of performance reporting is a concrete form of agent accountability that supports the creation of a symmetrical, transparent, and results-oriented relationship (Jensen & Meckling, 1976). The high performance achieved in 2023 demonstrates that the control and reporting mechanisms are running effectively.

**Table 4.2
Performance Achievements for 2024**

No	Strategic Goals	Key Performance Indicators	Target	Realization	Achievement (%)
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1	Improving Management of Agricultural Instrument Standards	Number of SNI Disseminated	1	1	100.00%
		Number of Standard Implementing Institutions	1	1	100.00%
2	Increasing Production of Standardized Agricultural Instruments	Standardized Agricultural Instrument Production Amount	10,000	3,421	34.21%
3	Realizing Effective Bureaucracy and Excellent Service	The Value of Integrity Zone (ZI) Development Towards WBK/WBBM	85	85.77	100.90%
4	Realizing Accountable and Efficient Budget Management	Budget Performance Value	91	92.18	101.30%
Average Performance Achievement					88.51%

Source: LAKIN BPSIP Southeast Sulawesi Document 2024 (processed)

Table 4.2 displays the performance of the Southeast Sulawesi BPSIP in 2024, which is generally considered successful, although it has decreased compared to the previous year. There are four strategic targets measured by five key performance indicators (KPIs). Of these indicators, three have met or even exceeded their targets, while one indicator experienced a significant decline, impacting the overall average. The first indicator, the number of SNI disseminated and the number of standards implementing institutions, each achieved 100% of their targets. This demonstrates that the agency's efforts to consistently disseminate and adopt agricultural instrument standards are still consistent. While there was no overachievement, unlike in 2023, on-target implementation remains a strong indicator of performance. Meanwhile, the second indicator, the number of standardized agricultural instruments produced, fell far short of the target. Of the 10,000 units targeted, only 3,421 units were produced, equivalent to 34.21%. This sharp decline represents a weak point in the overall 2024 performance and contributed to the drop in the average performance to 88.51%.

On the other hand, two other indicators showed positive results that deserve appreciation. The Integrity Zone (ZI) development score reached 85.77 points, slightly exceeding the target of 85. Similarly, the budget performance score reached 92.18 points, out of the target of 91, equivalent to 101.30%. These two indicators demonstrate the effectiveness of bureaucratic governance and budget management amidst the technical challenges faced. The overall average performance achievement in 2024 was recorded at 88.51%. This figure represents a decrease compared to 2023, which reached over 161%. However, this achievement can still be categorized as "successful" according to government performance accountability assessment standards. This decline can be explained by several external and internal factors. These include extreme weather disrupting instrument production, crop pest infestations, and the complexity of budget management. It was recorded that budget revisions occurred up to 17 times in one fiscal year, which directly impacted work program implementation. Within the framework of agency theory, the 2024 performance achievement can be viewed as a reflection of the dynamic relationship between the principal (the central government) and the agent (BPSIP Southeast Sulawesi). This theory explains that information imbalances and differing interests between the two parties can impact the effectiveness of mandate achievement (Jensen & Meckling, 1976). LAKIN acts as a control mechanism that allows the principal to monitor task implementation and evaluate the agent's loyalty to established targets. Thus, despite the decline in performance, the preparation of LAKIN remains a manifestation of the agent's accountability to the principal. This process demonstrates that accountability is maintained through indicator-based reporting and actual performance data. This mechanism also serves as a reminder of the importance of strengthening information systems, adaptive planning, and internal coaching to prevent deviations between targets and actual results in future periods.

5. Discussion

The analysis shows that the performance of the Southeast Sulawesi BPSIP in 2023 was considered very optimal, with an average achievement of 161.53%. All key performance indicators not only met targets but significantly exceeded them. Dissemination of the Indonesian National Standard (SNI) reached 300%, while the number of implementing institutions reached 200%. Furthermore, other indicators, such as agricultural instrument production, Integrity Zone (ZI) values, and budget performance, also recorded positive results above targets. These

findings were further reinforced by interviews, which indicated that this success was due to synergy between work units, intensive supervision by management, and regular monitoring of program implementation. Activity progress was consistently reported and evaluated, allowing for early identification of obstacles and appropriate resolution strategies. This approach demonstrates responsive and adaptive internal governance to operational challenges.

From an agency theory perspective, the 2023 situation reflects a healthy working relationship between the principal (the central BPSIP/Ministry of Agriculture) and the agent (BPSIP Sultra). By utilizing the LAKIN reporting mechanism, the agent demonstrates loyalty, commitment, and ability to fulfill the assigned mandate. As stated by Jensen and Meckling (1976), the success of an agency relationship is influenced by the quality of control, information transparency, and the agent's ability to meet the principal's expectations. In this context, LAKIN acts as a control tool that prevents deviations and minimizes information asymmetry. However, performance in 2024 experienced a significant decline. Average realization was only 88.51%, with the most significant decline occurring in the agricultural instrument production indicator, which only reached 34.21% of the target. Although other indicators, such as the number of SNI (Indonesian National Standards) and implementing institutions, still reached 100%, the decline in one indicator significantly impacted the overall achievement. Interviews revealed that this decline was caused by various factors, including weather anomalies (El Niño), plant pest infestations (OPT), and 17 revisions to the Budget Implementation Budget (DIPA), which delayed the implementation of technical activities.

In agency theory analysis, the conditions in 2024 do not necessarily indicate a weakened agent role, but rather indicate increased external risks affecting the success of program implementation. Agents remain obligated to submit objective and accountable performance reports, even if results fall short of targets. Therefore, LAKIN remains a crucial instrument for maintaining transparency and bridging communication between principals and agents amidst the dynamics of program implementation. A comparison of performance between 2023 and 2024 reveals that organizational stability, budget predictability, and supportive external conditions significantly influence target achievement. When all these elements are well-consolidated, as was the case in 2023, the chances of achieving or exceeding targets are high. Conversely, emerging uncertainties and disruptions, both technical and administrative, as in 2024, can hinder implementation, even if agents continue to fulfill their roles responsibly. Overall, this discussion confirms that LAKIN is not simply an annual administrative document, but rather a reflection of performance implementation and a concrete form of public accountability. Strong agency relationships are characterized by a measurable reporting system, transparency in implementation, and ongoing oversight by organizational leaders. Therefore, the achievements of BPSIP Sultra over the past two years can be seen as the result of the interaction between the quality of internal management, the effectiveness of performance reporting, and structural support from the principal as the mandate giver.

6. Conclusion

Based on the results of the study of the LAKIN BPSIP Southeast Sulawesi in 2023 and 2024, it can be concluded that the implementation of this agency's performance accountability has been running quite well, although it shows significant dynamics from year to year. Achievements in 2023 showed very high performance, even exceeding the set targets, while in 2024 there was a decline in achievement due to external obstacles such as weather changes, pest infestations, and frequent budget revisions. From an agency theory perspective, the preparation of LAKIN plays a crucial role as a means of accountability between the agent (BPSIP) and the principal (Ministry of Agriculture), as well as a monitoring tool for the effectiveness of program implementation. Despite fluctuations in performance, the reporting process continues to reflect the organization's efforts to maintain transparency and integrity in performance governance. Therefore, strengthening the evidence-based planning, monitoring, and evaluation system is essential to support increased accountability in the future.

7. Thank-you note

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