



# BERITA NEGARA REPUBLIK INDONESIA

No.1569, 2021

KEMENPAN-RB. Evaluasi Akuntabilitas Kinerja  
Instansi Pemerintah. Pencabutan.

PERATURAN MENTERI PENDAYAGUNAAN APARATUR NEGARA  
DAN REFORMASI BIROKRASI REPUBLIK INDONESIA  
NOMOR 88 TAHUN 2021  
TENTANG  
EVALUASI AKUNTABILITAS KINERJA INSTANSI PEMERINTAH

DENGAN RAHMAT TUHAN YANG MAHA ESA

MENTERI PENDAYAGUNAAN APARATUR NEGARA  
DAN REFORMASI BIROKRASI REPUBLIK INDONESIA,

- Menimbang : a. bahwa penyelenggaraan pemerintahan yang baik, terukur dalam sistem akuntabilitas kinerja instansi pemerintah yang merupakan bentuk perlindungan kepada masyarakat dan kewajiban bagi Pemerintah Republik Indonesia;
- b. bahwa pengaturan terhadap pelaksanaan evaluasi atas implementasi sistem akuntabilitas kinerja instansi pemerintah sebagaimana diatur dalam Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 12 Tahun 2015 tentang Pedoman Evaluasi atas Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah perlu diganti agar dapat mengakomodir kompleksitas pengukuran kinerja instansi pemerintah dan pesatnya kemajuan teknologi sehingga diperlukan penyesuaian dalam evaluasi atas implementasi sistem akuntabilitas kinerja instansi pemerintah;
- c. bahwa berdasarkan pertimbangan sebagaimana dimaksud dalam huruf a dan huruf b, perlu menetapkan Peraturan Menteri Pendayagunaan Aparatur Negara dan

Reformasi Birokrasi tentang Evaluasi Akuntabilitas Kinerja Instansi Pemerintah;

- Mengingat :
1. Pasal 17 ayat (3) Undang-Undang Dasar Negara Republik Indonesia Tahun 1945;
  2. Undang-Undang Nomor 39 Tahun 2008 tentang Kementerian Negara (Lembaran Negara Republik Indonesia Tahun 2008 Nomor 166, Tambahan Lembaran Negara Republik Indonesia Nomor 4916);
  3. Peraturan Pemerintah Nomor 8 Tahun 2006 tentang Pelaporan Keuangan dan Kinerja Instansi Pemerintah (Lembaran Negara Republik Indonesia Tahun 2006 Nomor 25, Tambahan Lembaran Negara Republik Indonesia Nomor 4614);
  4. Peraturan Presiden Nomor 29 Tahun 2014 tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah (Lembaran Negara Republik Indonesia Tahun 2014 Nomor 80);
  5. Peraturan Presiden Nomor 47 Tahun 2021 tentang Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (Lembaran Negara Republik Indonesia Tahun 2015 Nomor 126);
  6. Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 60 Tahun 2021 tentang Organisasi dan Tata Kerja Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi (Berita Negara Republik Indonesia Tahun 2021 Nomor 1249);

MEMUTUSKAN:

Menetapkan : PERATURAN MENTERI PENDAYAGUNAAN APARATUR NEGARA DAN REFORMASI BIROKRASI TENTANG EVALUASI AKUNTABILITAS KINERJA INSTANSI PEMERINTAH.

BAB I  
KETENTUAN UMUM

Pasal 1

Dalam Peraturan Menteri ini yang dimaksud dengan:

1. Akuntabilitas Kinerja Instansi Pemerintah yang selanjutnya disingkat AKIP adalah pertanggungjawaban dan peningkatan kinerja instansi pemerintah melalui implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah.
2. Evaluasi AKIP adalah aktivitas analisis yang sistematis, pemberian nilai, atribut, apresiasi, dan pengenalan permasalahan, serta pemberian solusi atas masalah yang ditemukan guna peningkatan akuntabilitas dan peningkatan kinerja instansi pemerintah.
3. Sistem Akuntabilitas Kinerja Instansi Pemerintah, yang selanjutnya disingkat SAKIP adalah rangkaian sistematis dari berbagai aktivitas, alat, dan prosedur yang dirancang untuk tujuan penetapan dan pengukuran, pengumpulan data, pengklasifikasian, pengikhtisaran, dan pelaporan kinerja pada instansi pemerintah, dalam rangka pertanggungjawaban dan peningkatan kinerja instansi pemerintah.
4. Instansi Pemerintah adalah Instansi Pusat dan Instansi Daerah.
5. Menteri adalah menteri yang menyelenggarakan urusan pemerintahan di bidang pendayagunaan aparatur negara.
6. Kementerian adalah Kementerian yang menyelenggarakan urusan pemerintahan di bidang pendayagunaan aparatur negara.

Pasal 2

- (1) Pelaksanaan evaluasi AKIP secara umum bertujuan untuk mengetahui sejauh mana AKIP dilaksanakan dalam mendorong peningkatan pencapaian kinerja yang tepat sasaran dan berorientasi hasil pada Instansi Pemerintah.

- (2) Pelaksanaan evaluasi AKIP secara khusus bertujuan untuk:
- a. memperoleh informasi mengenai implementasi SAKIP;
  - b. menilai tingkat implementasi SAKIP;
  - c. menilai tingkat akuntabilitas kinerja;
  - d. memberikan saran perbaikan untuk peningkatan AKIP; dan
  - e. memonitor tindak lanjut rekomendasi hasil evaluasi periode sebelumnya.

### Pasal 3

Ruang lingkup evaluasi AKIP meliputi penyelenggaraan SAKIP sesuai dengan ketentuan peraturan perundang-undangan.

## BAB II

### PELAKSANAAN EVALUASI AKIP

#### Pasal 4

- (1) Kementerian melaksanakan evaluasi AKIP.
- (2) Dalam melaksanakan evaluasi sebagaimana dimaksud pada ayat (1), Kementerian dapat dibantu oleh instansi lain, yang penunjukannya ditetapkan oleh Menteri.
- (3) Dalam melaksanakan evaluasi sebagaimana dimaksud pada ayat (1), Kementerian dapat menggunakan instrumen evaluasi berbasis sistem elektronik.

#### Pasal 5

- (1) Setiap pimpinan Instansi Pemerintah melakukan evaluasi AKIP di Instansinya masing-masing setiap tahun.
- (2) Evaluasi sebagaimana dimaksud pada ayat (1) dilakukan oleh tim evaluator yang dibentuk masing-masing Instansi Pemerintah.

#### Pasal 6

- (1) Untuk melaksanakan evaluasi sebagaimana dimaksud dalam Pasal 5, setiap pimpinan Instansi Pemerintah

menetapkan kebijakan teknis evaluasi AKIP di Instansinya masing-masing dengan berpedoman pada Peraturan Menteri ini.

- (2) Kementerian melakukan pembinaan, koordinasi, pemantauan, dan supervisi hasil evaluasi AKIP yang dilaksanakan oleh Instansi Pemerintah.

#### Pasal 7

Pelaksanaan evaluasi AKIP mengacu pada pedoman sebagaimana tercantum dalam Lampiran yang merupakan bagian tidak terpisahkan dari Peraturan Menteri ini.

### BAB III

#### KETENTUAN PENUTUP

#### Pasal 8

Pada saat Peraturan Menteri ini mulai berlaku, Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 12 Tahun 2015 tentang Pedoman Evaluasi atas Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (Berita Negara Republik Indonesia Tahun 2015 Nomor 986), dicabut dan dinyatakan tidak berlaku.

#### Pasal 9

Peraturan Menteri ini mulai berlaku pada tanggal diundangkan.

Agar setiap orang mengetahuinya, memerintahkan pengundangan Peraturan Menteri ini dengan penempatannya dalam Berita Negara Republik Indonesia.

Ditetapkan di Jakarta  
pada tanggal 31 Desember 2021

MENTERI PENDAYAGUNAAN APARATUR  
NEGARA DAN REFORMASI BIROKRASI  
REPUBLIK INDONESIA,

ttd

TJAHJO KUMOLO

Diundangkan di Jakarta  
pada tanggal 31 Desember 2021

DIREKTUR JENDERAL  
PERATURAN PERUNDANG-UNDANGAN  
KEMENTERIAN HUKUM DAN HAK ASASI MANUSIA  
REPUBLIK INDONESIA,

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BENNY RIYANTO

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No.	Description	Amount
	<p>1. Salaries and wages</p> <p>2. Pension and gratuity</p> <p>3. Contribution to provident fund</p> <p>4. Contribution to Employees' State Insurance (ESI)</p> <p>5. Contribution to Employees' Pension Scheme (EPS)</p> <p>6. Contribution to Employees' Deposit-Linked Insurance Scheme (EDLI)</p> <p>7. Contribution to Employees' Compensation Act (ECA)</p> <p>8. Contribution to Employees' Family Benefit Scheme (EFBS)</p> <p>9. Contribution to Employees' Health Insurance Scheme (EHIS)</p> <p>10. Contribution to Employees' Life Insurance Scheme (ELIS)</p> <p>11. Contribution to Employees' Medical Insurance Scheme (EMIS)</p> <p>12. Contribution to Employees' Accident Insurance Scheme (EAIS)</p> <p>13. Contribution to Employees' Disability Insurance Scheme (EDIS)</p> <p>14. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>15. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>16. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>17. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>18. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>19. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>20. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p>	<p>1. Salaries and wages</p> <p>2. Pension and gratuity</p> <p>3. Contribution to provident fund</p> <p>4. Contribution to Employees' State Insurance (ESI)</p> <p>5. Contribution to Employees' Pension Scheme (EPS)</p> <p>6. Contribution to Employees' Deposit-Linked Insurance Scheme (EDLI)</p> <p>7. Contribution to Employees' Compensation Act (ECA)</p> <p>8. Contribution to Employees' Family Benefit Scheme (EFBS)</p> <p>9. Contribution to Employees' Health Insurance Scheme (EHIS)</p> <p>10. Contribution to Employees' Life Insurance Scheme (ELIS)</p> <p>11. Contribution to Employees' Medical Insurance Scheme (EMIS)</p> <p>12. Contribution to Employees' Accident Insurance Scheme (EAIS)</p> <p>13. Contribution to Employees' Disability Insurance Scheme (EDIS)</p> <p>14. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>15. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>16. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>17. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>18. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>19. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p> <p>20. Contribution to Employees' Life and Disability Insurance Scheme (ELDIS)</p>

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No.	Description	Amount
	<p>1. Salaries and wages</p> <p>2. Pension and gratuity</p> <p>3. Contribution to provident fund</p> <p>4. Contribution to Employees' State Insurance</p> <p>5. Contribution to Employees' Pension Scheme</p> <p>6. Contribution to Employees' Compensation Fund</p> <p>7. Contribution to Employees' Deposit-Linked Insurance</p> <p>8. Contribution to Employees' Health Insurance</p> <p>9. Contribution to Employees' Life Insurance</p> <p>10. Contribution to Employees' Medical Insurance</p> <p>11. Contribution to Employees' Accident Insurance</p> <p>12. Contribution to Employees' Fire Insurance</p> <p>13. Contribution to Employees' Theft Insurance</p> <p>14. Contribution to Employees' Motor Vehicle Insurance</p> <p>15. Contribution to Employees' Travel Insurance</p> <p>16. Contribution to Employees' Health and Safety Insurance</p> <p>17. Contribution to Employees' Disability Insurance</p> <p>18. Contribution to Employees' Long-Term Disability Insurance</p> <p>19. Contribution to Employees' Life and Accidental Death and Dismemberment Insurance</p> <p>20. Contribution to Employees' Critical Illness Insurance</p> <p>21. Contribution to Employees' Cancer Insurance</p> <p>22. Contribution to Employees' Heart Disease Insurance</p> <p>23. Contribution to Employees' Stroke Insurance</p> <p>24. Contribution to Employees' Kidney Disease Insurance</p> <p>25. Contribution to Employees' Liver Disease Insurance</p> <p>26. Contribution to Employees' Lung Disease Insurance</p> <p>27. Contribution to Employees' Diabetes Insurance</p> <p>28. Contribution to Employees' Hypertension Insurance</p> <p>29. Contribution to Employees' High Cholesterol Insurance</p> <p>30. Contribution to Employees' Asthma Insurance</p> <p>31. Contribution to Employees' Allergies Insurance</p> <p>32. Contribution to Employees' Autoimmune Diseases Insurance</p> <p>33. Contribution to Employees' Chronic Pain Insurance</p> <p>34. 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No.	Description	Amount
	1. Salaries and wages	10,000
	2. Fuel and oil	5,000
	3. Repairs and maintenance	3,000
	4. Depreciation	2,000
	5. Insurance	1,000
	6. Interest	1,000
	7. Taxes	1,000
	8. Other	1,000
	<b>Total</b>	<b>24,000</b>
	9. Revenue	24,000
	10. Profit	0
	11. Dividend	0
	12. Retained Earnings	0
	13. Total Assets	24,000
	14. Total Liabilities	24,000
	15. Total Equity	0
	16. Total	24,000

The image shows a table with a header row and several data rows. The text is extremely faint and blurry, making it impossible to read. The table appears to have at least two columns. The header row is highlighted in a light yellow color. The data rows contain several lines of text, but the characters are not legible.

1. **Background**

It is a well-known fact that the world is becoming more and more globalized. This is due to the fact that the world is becoming more and more interconnected. This is due to the fact that the world is becoming more and more interconnected. This is due to the fact that the world is becoming more and more interconnected.

The purpose of this study is to investigate the impact of globalization on the world. This is done by looking at the different aspects of globalization and how they are affecting the world. This is done by looking at the different aspects of globalization and how they are affecting the world.

2. **Methodology**

The data for this study was collected from various sources. This includes books, articles, and other research papers. This data was then analyzed using a variety of methods. This includes both qualitative and quantitative methods. This includes both qualitative and quantitative methods.

The results of this study show that globalization has had a significant impact on the world. This is seen in the way that the world is becoming more and more interconnected. This is seen in the way that the world is becoming more and more interconnected. This is seen in the way that the world is becoming more and more interconnected.

- The first finding is that globalization has led to a significant increase in trade and investment between countries.
- The second finding is that globalization has led to a significant increase in the flow of information and ideas between countries.
- The third finding is that globalization has led to a significant increase in the flow of people between countries.
- The fourth finding is that globalization has led to a significant increase in the flow of capital between countries.
- The fifth finding is that globalization has led to a significant increase in the flow of technology between countries.
- The sixth finding is that globalization has led to a significant increase in the flow of culture between countries.
- The seventh finding is that globalization has led to a significant increase in the flow of environmental resources between countries.
- The eighth finding is that globalization has led to a significant increase in the flow of labor between countries.
- The ninth finding is that globalization has led to a significant increase in the flow of goods and services between countries.
- The tenth finding is that globalization has led to a significant increase in the flow of money between countries.



English	Arabic
1. Letter	1. LETTER
2. Public	2. PUBLIC
3. print	3. PRINT
4. Education	4. EDUCATION
5. Culture	5. CULTURE
6. spirit	6. SPIRIT
7. Education	7. EDUCATION
8. place	8. PLACE
9. Education	9. EDUCATION
10. place	10. PLACE
11. Education	11. EDUCATION
12. place	12. PLACE
13. Education	13. EDUCATION
14. place	14. PLACE
15. Education	15. EDUCATION
16. place	16. PLACE
17. Education	17. EDUCATION
18. place	18. PLACE
19. Education	19. EDUCATION
20. place	20. PLACE

Arabic to English

Arabic to English translation exercise. The text is a list of Arabic words and their corresponding English translations. The words are: LETTER, PUBLIC, PRINT, EDUCATION, CULTURE, SPIRIT, EDUCATION, PLACE, EDUCATION, PLACE, EDUCATION, PLACE, EDUCATION, PLACE, EDUCATION, PLACE, EDUCATION, PLACE, EDUCATION, PLACE.

1. Letter	1. LETTER
2. Public	2. PUBLIC
3. print	3. PRINT
4. Education	4. EDUCATION
5. Culture	5. CULTURE
6. spirit	6. SPIRIT
7. Education	7. EDUCATION
8. place	8. PLACE
9. Education	9. EDUCATION
10. place	10. PLACE
11. Education	11. EDUCATION
12. place	12. PLACE
13. Education	13. EDUCATION
14. place	14. PLACE
15. Education	15. EDUCATION
16. place	16. PLACE
17. Education	17. EDUCATION
18. place	18. PLACE
19. Education	19. EDUCATION
20. place	20. PLACE









