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The Effectiveness Of The Implementation Of The Government Agency Performance Accountability System (Sakip) In The East Java Provincial Government

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Abstract: *The Performance Accountability System (SAKIP) is a crucial framework for improving the efficiency and effectiveness of government institutions in Indonesia. Within the East Java Provincial Government, SAKIP aims to enhance transparency, accountability, and performance measurement. However, effective implementation requires not only strong organizational commitment but also the ability to adapt to changing environments and optimize human resources. This study used a qualitative approach, including document analysis, interviews, and field observations, to assess SAKIP implementation in East Java. Key informants included government officials involved in performance management and strategic planning. The research also evaluated the impact of training programs like workshops and technical guidance (Bimtek) on improving employee understanding of SAKIP. Findings indicate that, despite adequate office equipment, the integration of SAKIP-related applications remains a major challenge. Limited human resource capabilities further hinder the effectiveness of the system, affecting data management and performance evaluation processes. While the East Java Provincial Government has demonstrated commitment to improving performance, these limitations continue to restrict the full potential of SAKIP. The study highlights the need for better infrastructure, continuous training, and enhanced technical skills to fully realize SAKIP's benefits. It also emphasizes the importance of aligning human resource development with organizational goals to create a more adaptive and efficient public sector. The paper concludes with recommendations for addressing these challenges, including improved planning, measurement, and the integration of digital solutions to support long-term performance improvement.*
Keywords: *Organizational Accountability, Public Administration, Performance Management Systems, Capacity Building.*

INTRODUCTION

Regulations regarding the implementation of the Government Agency Performance Accountability System (SAKIP) in Indonesia have a legal basis Presidential Instruction Number 7 of 1999 concerning Government Agency Performance Accountability. The provision was updated through the issuance of Presidential Regulation Number 29 of 2014 concerning Government

Agency Performance Accountability System, Government Agency Performance Accountability System (SAKIP) (Peraturan Presiden Republik Indonesia, 2014).

Government Agency Performance Accountability System. (SAKIP) aims to improve government accountability, transparency, and performance in managing budgets and resources. The significance of SAKIP implementation in East Java Province is becoming increasingly apparent given the complexity and dynamics of the region's development. With a population exceeding 38 million people and various problems that exist, the effectiveness of SAKIP is expected to make a positive contribution to the positive contribution to the performance of local government governance.

Referring to data published by the East Java Central Bureau of Statistics (BPS) in 2022, the province recorded economic growth of 5.28% despite still recovering from the impact of the COVID-19 pandemic. This situation implies the urgency of systematically evaluating the performance of local governments in managing resources and implementing development programs. The implementation of SAKIP is expected to be a vehicle for evaluating the extent to which local governments have succeeded in achieving predetermined development goals.

Improving performance accountability is an essential strategic step in order to accelerate the implementation of bureaucratic reform, which aims to establish a clean and accountable government, have adequate capacity, and be able to improve the quality of public services for the community. In this regard, the East Java Provincial Government has shown a continuous commitment to optimizing the implementation of SAKIP as a strategic step to accelerate bureaucratic reform and gain public trust.

SAKIP is also supported by Law No. 25/2004 on the National Development Planning System, which emphasizes the importance of performance-based planning and budgeting (Undang-Undang Republik Indonesia, 2004). This is in line with the principles of good governance that prioritize accountability and transparency in public budget management. With the availability of comprehensive regulations, it is expected that government agencies in East Java Province can increase the level of responsibility in carrying out their mandates and organizational functions.

One of the challenges faced in implementing SAKIP is the understanding and commitment of all levels of local government. According to (Febiani et al., 2017) shows that factors such as top management support, human resource training, and good information systems contribute greatly

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to the effectiveness of SAKIP implementation. Therefore, it is important to conduct an in-depth analysis of the factors that influence the successful implementation of SAKIP in East Java Province.

Given the context in the background described above, the purpose of this research is to conduct an evaluation of the effectiveness of SAKIP implementation within the East Java Provincial government. It is hoped that the findings of this research can provide valuable recommendations for improving the performance accountability system in the future.

LITERATURE REVIEW

Effectiveness Concept

Effectiveness is a term commonly used in various domains, including in the context of performance management and accountability. According to (Echols & Shadily, 2022), the root of the word effectiveness etymologically is “effect”, an English word which in Indonesian has the same meaning as effective.

In the context of government, effectiveness is often measured through the achievement of goals and desired results. Meanwhile, in management theory, effectiveness is often associated with achieving the desired results in an organization. According to (Robbins et al., 2019) the level of effectiveness of an organization is carried out by assessing the level of achievement of previously set goals. This aspect includes not only the final results, but also the methodology and steps taken to produce these results. Effectiveness in the context of SAKIP for East Java Province focuses on how far the provincial government is able to realize the performance targets outlined in its strategic plan. This includes ongoing performance measurement and evaluation of those achievements.

Effectiveness Indicators

Duncan (Nani et al., 2021) identifies several indicators used to measure effectiveness, including:

1. Goal achievement is a comprehensive effort to achieve goals needs to be seen as an uninterrupted process. To optimize the guarantee of achieving the ultimate goal, structured stages are needed. Goal achievement is influenced by several factors, including the time span allocated and concretely defined goals as measurable targets.

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2. Integration is an assessment of the organization's capability in carrying out the process of socialization, consensus building, and establishing communication relations with various external organizational entities. The integration aspect includes the socialization procedures and processes applied.
3. Adaptation is the inherent ability of the organization to make adjustments to environmental changes that occur. The measurement is carried out through an evaluation of the improvement of internal capabilities and the availability and quality of infrastructure owned.

Performance Accountability

Performance accountability is an important concept in the management of government agencies. According to (Sadjiarto, 2000), performance accountability includes the government's obligation to present reports on performance achievements that are not only limited to the financial dimension, but also on operational aspects and services to the community. In this context, the public has the right to obtain transparent and accurate information about how government agencies use efforts to manage resources effectively and efficiently to achieve predetermined goals and objectives. This condition is in line with the principles of effective governance, which uphold the values of transparency and accountability in every process of governance (Rusdi Akbar, 2015).

Performance accountability can also be interpreted as the ability of government agencies to explain and account for the results of their performance to the public. In this reform era, the demand to strengthen performance accountability has escalated, in line with public expectations for better public service delivery and avoidance of corruption, collusion and nepotism practices. Given this, the implementation of a performance accountability system is essential in order to strengthen public confidence in government performance.

Government Agency Performance Accountability System (SAKIP)

The Government of Indonesia has implemented a system that can be used to measure performance which is regulated through Presidential Instruction Number 7 of 1999 concerning Government Agency Performance Accountability. The provision was updated through the issuance of Presidential Regulation Number 29 of 2014 concerning Government Agency Performance Accountability System, Government Agency Performance Accountability System (SAKIP) (Peraturan Presiden Republik Indonesia, 2014).

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Presidential Regulation No. 29 of 2014 explains that SAKIP is designed as a system that assists government agencies in determining performance and managing performance data from collection to reporting, through various structured activities, tools and procedures. Through SAKIP, it is expected to create a culture of performance responsibility and the submission of accurate reports by all government agencies to the public (Peraturan Presiden Republik Indonesia, 2014).

METHOD

Research Type

This study adopts a qualitative method to explore and understand the effectiveness of SAKIP in the East Java Provincial Government. The selection of qualitative methods has a useful purpose to be able to obtain more in-depth and comprehensive data regarding the implementation of SAKIP, as well as the challenges and successes faced by government agencies in implementing this system. According to (Creswell & Creswell, 2014), qualitative approaches are very effective for understanding the social and cultural contexts that influence certain practices, including in terms of performance accountability.

Research Focus

The main focus of this research is to evaluate the level of effectiveness of SAKIP implementation within the East Java Provincial government in order to encourage improved performance of government agencies to realize the goals and objectives that have been set. This research will identify performance indicators used in SAKIP, and analyze how these indicators are implemented in the field. Through the data obtained, it is hoped that the effectiveness of SAKIP in strengthening accountability and transparency within the local government will be clearly revealed. This is in line with the objectives of SAKIP which is expected to improve the quality of public services and government performance (Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi, 2020).

Research Location

The location of this study is several government agencies in East Java Province, including the Education Office, the Health Office, and the Regional Development Planning Agency (Bappeda). The selection of these locations was based on the consideration that these agencies have an important role in public services and regional budget management. In addition, these agencies have also implemented SAKIP in their performance planning and reporting processes. This study is expected to provide a more comprehensive understanding of SAKIP implementation in various government sectors.

Types of Data

The data that will be the focus of analysis in this study consists of primary and secondary data. The primary data collection process will involve conducting in-depth interviews with stakeholders in various agencies, as well as through direct observation of the SAKIP implementation process. Meanwhile, secondary data will be collected from official documents, annual reports, and previous studies that are closely related to the research focus. By combining primary and secondary data, it is expected to produce a thorough understanding of the effectiveness of SAKIP in the East Java Provincial Government.

RESULT AND DISCUSSION

In order to measure the effectiveness of SAKIP in the East Java Provincial Government, the fundamental aspect that needs to be examined is how the SAKIP implementation process itself takes place within the provincial government. The success of SAKIP implementation in the East Java Provincial Government can be assessed by the extent to which its implementation is in line with the intent and purpose of its establishment. However, if after the implementation of a public policy activity or program, the results achieved are not effective in overcoming the problems faced by the community, then the policy is considered not to have achieved the expected success. However, the impact of public policies is sometimes not immediately visible, but requires time to achieve the desired results. Effectiveness in research using Duncan's theory can be seen from three dimensions, including:

Achievement of Objectives

The Performance Accountability System (SAKIP) plays a crucial role in enhancing performance accountability within government institutions. Its primary objective is to foster a transparent and accountable government system capable of effectively achieving its goals while addressing its shortcomings. For any government agency, particularly in the context of the East Java Provincial Government, establishing a performance accountability framework is essential for ensuring that achievements align with the stated objectives and that there is a reliable mechanism for addressing performance gaps.

SAKIP aims to stimulate performance accountability within government organizations, ensuring that agencies can demonstrate and be held accountable for their efforts in achieving the defined mission. The process not only enhances the decision-making capabilities of government bodies but also establishes a framework for setting measurable, achievable goals. The timeliness of goal achievement is another critical element, and measurable goals provide clarity and direction. As a result, decision-makers are more likely to achieve better outcomes when they are supported by performance benchmarks that are both timely and quantifiable.

The research analysis of the East Java Provincial Government's SAKIP implementation has demonstrated that, from a performance perspective, the system has been implemented in a structured and strategic manner. SAKIP is composed of several stages, including performance planning, performance measurement, performance reporting, and internal performance accountability evaluations. These stages are integrated to ensure a comprehensive approach to performance management. As the East Java Provincial Government continues to implement SAKIP, there is a clear commitment to fostering a transparent and results-driven bureaucracy. Through these efforts, the government has worked to establish a system that enhances public trust and governance outcomes.

A key achievement in the East Java Provincial Government's SAKIP implementation is the improvement in governance and performance accountability over the past decade. From 2015 to 2024, a consistent positive trend has emerged, signifying the government's commitment to improving performance and accountability. According to the SAKIP evaluation conducted by the Ministry of Administrative and Bureaucratic Reform (PANRB), the East Java Provincial Government has consistently received the A predicate for its performance, maintaining this recognition for ten consecutive years. This achievement serves as a testament to the commitment and effectiveness of the SAKIP implementation within the province.

In 2024, the East Java Provincial Government achieved a score of 84.19, marking a slight increase from the 2023 score of 83.89. Although this upward trend indicates improvements, the score still falls short of the target established in the government's planning documents. This gap between the actual score and the target highlights the areas that still require attention and further development. While the SAKIP implementation in East Java has been successful in achieving high marks, the results reveal that continuous efforts are needed to refine and enhance the system in order to meet the set targets and to address emerging challenges in the future.

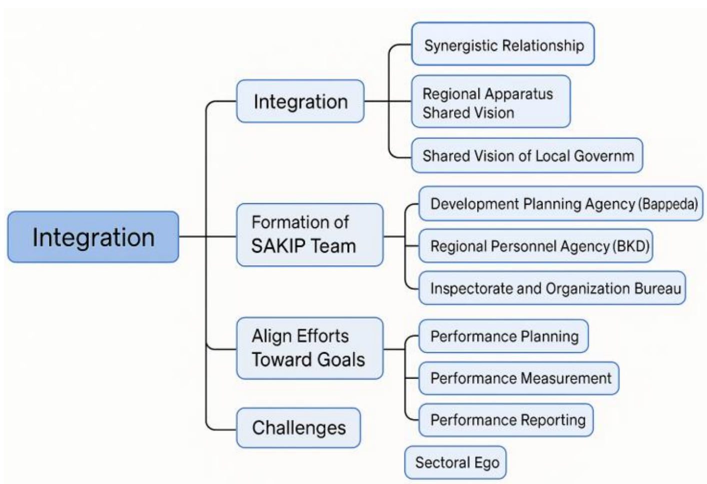
To close this gap, it is essential for the East Java Provincial Government to focus on improving several key areas. Firstly, enhancing the capacity for data-driven decision-making through better infrastructure and the integration of modern technology can significantly improve performance measurement and reporting accuracy. A more robust application of performance data will enable better tracking and analysis of progress, facilitating more informed decisions and faster course corrections. Furthermore, regular evaluations of both the planning and implementation stages of SAKIP will help identify inefficiencies and pinpoint areas for further development. These evaluations will also aid in refining the strategies to achieve the desired results in future assessments.

The continued success of SAKIP in the East Java Provincial Government depends on a sustained commitment to refining the implementation process. As the province moves forward, the government should prioritize the alignment of resources, infrastructure, and strategic goals with the performance targets set within the SAKIP framework. Moreover, it is crucial to maintain an ongoing dialogue between government leaders and stakeholders to ensure that performance accountability is deeply ingrained in the organizational culture.

While the East Java Provincial Government has made notable strides in performance accountability through the implementation of SAKIP, there is still room for improvement. The government's ability to close the performance gap and achieve its set targets will depend on further investments in human resources, infrastructure, and strategic planning. By continuously improving these areas, the East Java Provincial Government can enhance its overall performance and maintain its position as a model of accountability and transparency within Indonesia.

Integration

The concept of integration in the context of the Performance Accountability System (SAKIP) refers to the ability of an organization to effectively socialize, build consensus, and communicate with various stakeholders, both within the organization and with external partners. In the implementation of SAKIP, integration goes beyond mere coordination—it involves creating a synergistic relationship among all regional apparatus. This includes ensuring that the various levels of government, from strategic planning to the implementation of each activity, work together seamlessly toward the shared vision of the local government. The ultimate goal is to align all efforts with predetermined performance indicators, thus ensuring that the activities and objectives of the government are met efficiently and effectively.



In East Java integration within SAKIP implementation has been strategically managed through the formation of a dedicated SAKIP Team by the Governor, based on the Decree of the Governor of East Java Number 188/244/KPTS/013/2023. This team includes key regional agencies and departments, each assigned specific responsibilities related to performance planning, performance measurement, and accountability evaluation. The Development Planning Agency (Bappeda) is tasked with overseeing the performance planning dimension, while the Regional Personnel Agency (BKD) manages performance measurement. The inspectorate is responsible for internal performance accountability evaluation, and the Organization Bureau handles both performance reporting and internal accountability evaluations. This division of roles is designed to ensure that all aspects of performance accountability are covered, and that the process flows smoothly from one stage to the next.

The integration process aims to align all organizational efforts towards common goals, ensuring that the regional apparatus operates cohesively in support of the provincial government's broader objectives. It is clear that such integration is essential for the effective implementation of SAKIP, as it allows for the synchronization of various activities that contribute to achieving measurable outcomes. For instance, performance planning must be in harmony with performance measurement practices, and performance reporting should reflect the results of both planning and measurement stages. This ensures that the final evaluation process is based on accurate, comprehensive, and up-to-date information.

Despite the structured approach to integration in East Java's SAKIP implementation, the research revealed that there are challenges in achieving effective communication and consensus-building among the different stakeholders involved. The sectoral ego of the Provincial SAKIP Team emerged as a significant barrier to collaboration. According to Duncan's theory of effectiveness, successful integration requires overcoming internal barriers such as departmental silos and conflicting priorities. In the case of East Java, the different agencies involved in SAKIP often operated in isolation, with each focusing primarily on their specific area of responsibility rather than working collaboratively with other departments. This lack of coordination resulted in fragmented communication, which in turn hampered the overall effectiveness of the system.

The sectoral ego refers to the tendency of individual departments or units to prioritize their own interests or objectives, sometimes at the expense of the broader goals of the organization. In the case of SAKIP, this manifested in the reluctance of certain agencies to share information or align their actions with other units. The lack of a unified approach to performance management and accountability led to inefficiencies and, in some cases, duplication of efforts. This sectoral ego undermined the collaborative nature that is necessary for successful integration, ultimately limiting the full potential of SAKIP.

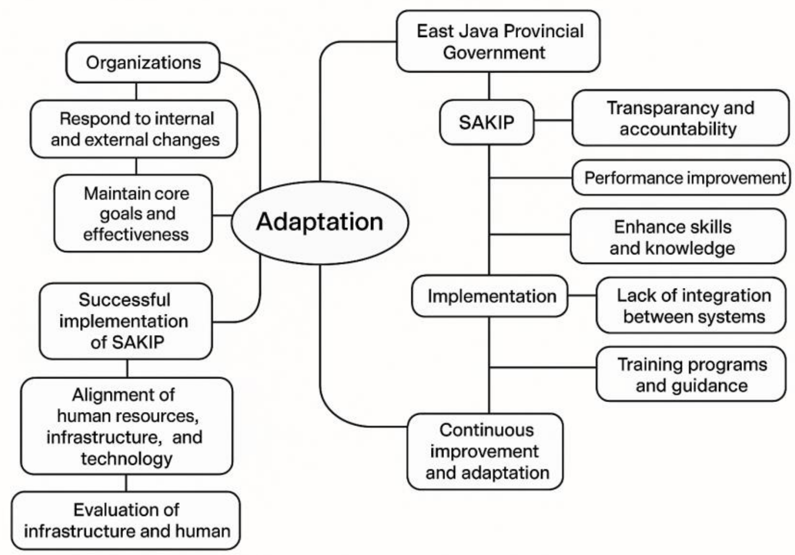
To overcome these challenges, it is crucial for the East Java Provincial Government to address the issue of sectoral ego and encourage a more collaborative culture among the various agencies involved in SAKIP implementation. One potential solution could be the establishment of cross-functional teams or committees that include representatives from each agency involved in SAKIP. These teams would be tasked with fostering communication, aligning goals, and ensuring that all departments work towards the same objectives. Additionally, the government could introduce regular coordination meetings and joint workshops to promote dialogue and understanding between the different stakeholders. By breaking down silos and encouraging greater collaboration, the East Java Provincial Government can improve the integration of SAKIP and ultimately achieve better outcomes in performance accountability.

Creating a more integrated communication system could enhance transparency and streamline the flow of information between different departments. This would allow for more effective monitoring of progress, enabling quicker responses to challenges and ensuring that performance data is accurately captured and shared in real time. By improving communication and consensus-building, the East Java Provincial Government can overcome the barriers created by sectoral egos and better align its resources toward achieving the goals set out in SAKIP.

The integration of SAKIP in the East Java Provincial Government is crucial for ensuring that all regional apparatus work together efficiently toward common objectives. However, to realize the full potential of this integration, the government must address the issue of sectoral ego and promote a culture of collaboration and communication across departments. This will require a concerted effort to break down barriers, improve coordination, and ensure that all stakeholders are working toward shared goals in a cohesive manner. By doing so, East Java can enhance its performance accountability system and better serve its citizens.

Adaptation

In the face of rapid and ever-changing times, organizations are increasingly required to demonstrate their ability to adapt in order to remain relevant and competitive. Adaptation is a critical element in ensuring that organizations can respond to internal and external changes while maintaining their core goals and effectiveness. In the case of the East Java Provincial Government and the implementation of the State Apparatus Performance Accountability System (SAKIP), adaptation plays a pivotal role in ensuring that government agencies meet the demands of transparency, accountability, and performance improvement.



The successful implementation of SAKIP in any government structure is contingent on several factors, including the alignment of human resources, infrastructure, and technological systems with the goals of performance improvement. One of the key dimensions of adaptation in this context is the evaluation of infrastructure and human resources. In East Java, the research findings indicate that office facilities and infrastructure are generally adequate, yet some areas require further development, particularly in terms of the integration of applications that support SAKIP. While the facilities and physical infrastructure meet basic standards, the lack of seamless integration between various systems remains a significant challenge. This fragmentation can hamper the effectiveness of the performance management system, hindering the ability to generate accurate and timely data for decision-making.

Human resource capacity is another critical factor in adapting to the requirements of SAKIP. The East Java Provincial Government recognizes the importance of enhancing the skills and knowledge of its workforce to ensure the effective implementation of performance management systems(Ma et al., 2024). Through a series of initiatives, such as organizing training programs, workshops, and guidance on the use of technology, the government is striving to build the capabilities of its human resources. These efforts are aimed at enabling employees to effectively manage and evaluate performance, implement changes in processes, and embrace the evolving demands of public administration(Sholeh et al., 2023). By investing in the development of its workforce, the government seeks to ensure that its human capital is well-equipped to handle the complexities of performance management and meet the expectations set by SAKIP.

Despite the positive steps being taken, the research findings suggest that the indicators of facilities, infrastructure, and human resources have not yet reached their optimal effectiveness in the context of SAKIP implementation. The challenges related to infrastructure integration and human resource capabilities reflect the broader issue of adaptation within the East Java Provincial Government. According to Duncan's theory of organizational effectiveness, the ability to adapt is crucial for achieving optimal performance(Sholeh & Muzakki, 2024). In this case, while some efforts have been made to address these issues, the full potential of SAKIP cannot be realized until these factors are effectively integrated and optimized.

The East Java Provincial Government has made significant strides in addressing these challenges. For instance, there is a clear focus on improving performance planning and measurement, which is a vital component of the SAKIP framework. The government is prioritizing the development of the ESAKIP application, which is expected to improve the efficiency of performance monitoring and enhance the ability to track and evaluate progress in real time. However, the development of this application will only occur once the fundamental aspects of performance planning and measurement reach the expected standards.

As the provincial government continues to prioritize efforts to adapt to changing conditions, it is also fostering a culture of continuous improvement(Satyawati & Dwikurnaningsih, 2024). The emphasis on aligning the performance of regional apparatus with the dynamic changes in the administrative landscape is an important step toward maintaining the quality of work and ensuring that the SAKIP framework remains relevant and effective(Ab Rahman, 2024). By continuously assessing and adjusting its infrastructure and human resources, the East Java Provincial Government is working to create a more agile and responsive government structure that can meet the demands of modern governance.

Adaptation is a fundamental aspect of the East Java Provincial Government's efforts to implement SAKIP effectively. Although there are challenges related to infrastructure integration and human resource capabilities, the government is actively addressing these issues(Suwandi et al., 2023). By improving performance planning, enhancing training programs, and focusing on the development of technology systems, the East Java Provincial Government is committed to adapting to the evolving demands of governance. As these efforts continue, it is expected that the implementation of SAKIP will become more effective, ultimately leading to improved accountability, performance, and service delivery to the people of East Java.

CONCLUSION

The implementation of the Performance Accountability System (SAKIP) in the East Java Provincial Government has shown both potential and ongoing challenges. Despite investments in human resource development through training and workshops, SAKIP's effectiveness is still hindered by limitations in human resource capacity, infrastructure, and measurement practices. Strengthening human resource development is essential, and the government should focus on targeted training programs that improve specific technical skills, such as data analysis and performance evaluation. Regular assessments of staff competencies should be conducted to identify gaps, with tailored training ensuring continuous professional growth. Additionally, mentorship and peer-learning systems could reinforce knowledge gained from workshops. Enhancing infrastructure and integrating SAKIP-related applications is crucial to overcoming technical barriers. The government should prioritize modern, scalable digital platforms that streamline data management and performance reporting, reducing manual errors. Dedicated technical support teams must be established to maintain and address any application issues promptly. A stronger focus on strategic planning and measurement is needed, including the development of clear, measurable performance indicators that align with regional goals. Data-driven approaches should set realistic targets and monitor progress to ensure accountability at all levels. Regular evaluations of planning processes will help eliminate inefficiencies and improve public sector performance. Moving forward, the East Java Provincial Government should prioritize these areas to maximize SAKIP's potential, ensuring long-term improvements and sustainability.

Future research should further explore the impact of these reforms and innovative solutions for enhancing technology integration to improve public accountability.

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