



Original Article

Implementation of the Government Agency Performance Accountability System (SAKIP) Policy in the Central Aceh Regency Government

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Abstract:

This research was conducted to analyze the implementation of the Government Agency Performance Accountability System (SAKIP) policy in the Aceh Regency Government. The problem of this research is the demand for bureaucratic reform that mandates all government agencies to achieve a minimum SAKIP implementation category of B or good, whereas the SAKIP implementation category of the Central Aceh Regency Government has not yet achieved a good score and is still in the CC category (less good). Additionally, the low accountability score of the Regency Government is accompanied by low results from the Integrity Assessment Survey (SPI), which is still in the vulnerable category, thereby impacting the high poverty rate in Central Aceh Regency and the failure to achieve regional macro indicators in improving community welfare. The research method used is descriptive qualitative, with research instruments being documentation studies and interviews. The research results show that the four aspects that must be met in the implementation of the SAKIP policy in the Central Aceh Regency Government—namely policy accuracy, implementation accuracy, target accuracy, and environmental accuracy—are all inadequate. This is due to obstacles from interest factors, cultural factors, benefit principles, implementing apparatus factors, and budget factors, compounded by the lack of commitment from organizational leaders. The efforts made by the Aceh Tengah District Government to improve the implementation value of SAKIP include forming a district SAKIP team. The research recommendations suggest that the Aceh Tengah District Government should instruct regional apparatuses, within their authority, to formulate technical policies related to SAKIP, such as technical policies for performance planning, performance measurement, and performance reporting within the Aceh Tengah District Government. Additionally, they should enhance the quality of SAKIP implementation from the district government level to the regional apparatus in aspects of strategic planning, performance agreements, performance measurement, performance data management, performance reporting, as well as review and evaluation. They should set annual targets for improving SAKIP implementation by increasing coaching for the targeted regional apparatus to be ready to implement SAKIP more effectively at the district government level. Furthermore, they should improve public perception and community



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satisfaction by increasing the publication of all SAKIP documents through online media and providing online facilities for feedback and suggestions to enhance the district government's SAKIP. They should also improve the competence of implementing officials by conducting SAKIP-related training and increasing the budget for SAKIP socialization for all stakeholders, as well as conducting regular monitoring and evaluation of SAKIP based on the efforts made by all regional apparatuses.

Keywords: Accountability, Performance, Government.

Introduction

In the context of implementing good governance, clean and corruption-free, collusion and nepotism, in the spirit of reform, the government is encouraged to implement *good governance* in all its bureaucracies, so that bureaucratic reforms aimed at improving bureaucratic structures that are too fat and inefficient, poor work culture, unqualified and transparent public services, rampant corrupt practices, collusion and nepotism, as well as low employee integrity.

Some of the strategic steps taken by the government are to improve the quality of human resources and state apparatus through objective recruitment, training, and competency development, improvement of work systems and processes through bureaucratic simplification, application of information technology and increased transparency and accountability, improvement of work culture, improvement of the quality of public services, and increase of accountability and transparency through the implementation of a monitoring system and evaluation, as well as the publication of performance information.

In order to increase accountability and transparency of the government designed a management system to improve the performance and accountability of government agencies which was later named the Government Agency Performance Accountability System (SAKIP), SAKIP is designed to measure, evaluate, and report on the performance of government agencies whose bottom line is the achievement of the results and outputs of programs and activities carried out by government agencies, so that then this SAKIP is not only It is just a measuring tool, but also a mechanism that can encourage government agencies to be more responsible in the use of resources and the achievement of goals that have been set.

The implementation of SAKIP itself is based on Law Number 17 of 2003 concerning State Finance which emphasizes the importance of accountability in state financial management, then through Law Number 25 of 2004 concerning the national development planning system which regulates planning, budgeting, and performance reporting. And furthermore, the framework and guidelines for the implementation of SAKIP in Government Agencies are stipulated through Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System of Government Agencies.

Based on Presidential Regulation Number 18 of 2020 concerning the National Medium-Term Development Plan (RPJMN) for 2020-2024, one of the targets is a clean and accountable bureaucracy with one of the indicators being the percentage of ministries/institutions/local governments with a minimum SAKIP predicate of B. Results of initial observations on the implementation of SAKIP in the Central Aceh Regency Government by the Ministry of State Apparatus Empowerment and Bureaucratic Reform (KemenpanRB) for 5 years the last is still in the Fairly Good (CC) category as seen in the table below:

Table 1.
Recapitulation of the Results of the Evaluation of SAKIP Implementation
Central Aceh Regency Government in 2019-2023

It	Component SAKIP	Weight	2019	2020	2021	2022	2023
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1	Performance Planning	30/30	19.85	20.54	21.11	18.11	18.11
2	Performance Measurement	25/30	9.24	9.3	9.58	16.39	16.42 km
3	Performance Reporting	15/15	7.42	8.64	8.93	9.04	9.06
4	Performance Accountability Evaluation	10/25	5.61	5.61	5.61	13.5	13.50
5	Performance Achievements (not assessed since 2022)	20/-	10.63	9.46	9.03	-	-
	Results of the Evaluation of the Implementation of SAKIP KemenpanRB	100	52.75	53.55	54.26	57.04	57.09
	SAKIP Implementation Category		CC	CC	CC	CC	CC

Source: Central Aceh Regency Inspectorate.

From table 1.1 above, it can be seen that the implementation of SAKIP in the Central Aceh Regency Government is still not good, the low accountability of the Central Aceh Regency government performance also has an impact on the low integrity of employees in Central Aceh Regency, this can also be seen from the results of the Integrity Assessment Survey (SPI) carried out by the Central Aceh Regency Corruption Eradication Commission, where in 2023 the Central Aceh Regency Government only gets an SPI value of 61.33, and is included in the vulnerable category, which means that the Central Aceh Regency Government has a high risk of corruption cases.

Table 2
Integrity Assessment Survey (SPI) Assessment Results
Central Aceh Regency
Year 2023

It	Internal Component Dimensions	Score
1	Integrity in the Implementation of Duties	80,89
2	Budget Management	79,91
3	PBJ Management	83,92
4	HR Management	67,67
5	Trading in Influence	66,83
6	Anti-Corruption Socialization	59,96
7	Transparency	77,58
	Total SPI Value	61,33

Source: Central Aceh Regency Inspectorate

In addition to the low impact of the Central Aceh Regency Government's integrity assessment survey results, the low accountability of government performance also has an impact on the high poverty rate in Central Aceh Regency, and the lack of achievement of regional macro indicators in improving community welfare. This indicates that the Central Aceh Regency Government has not provided accountability for budget performance to the community in Central Aceh Regency.

Based on the above conditions, then the author tries to identify the following research problems:

1. The demand for bureaucratic reform mandates that all government agencies have a SAKIP implementation category with a minimum category of B or good.

2. As one of the government agencies, the SAKIP implementation category of the Central Aceh Regency Government has not received a good score, and is still in the CC (not good) category.
3. The low accountability value of the district government is also accompanied by the low results of the integrity assessment survey (SPI) which is still in the vulnerable category, which has an impact on the poverty rate in Central Aceh Regency which is still high and the regional macro indicators are not achieved in improving community welfare.

Based on previous research, information was obtained that in the implementation of the SAKIP policy there are several factors that affect such as weaknesses in communication factors, disposition and resources, as well as bureaucratic structures that cause the implementation of the SAKIP policy to not be implemented effectively, this is supported by the results of previous research which states that there are factors that affect the implementation of the SAKIP policy such as the research conducted ([Purnomo & Suparti, 2021](#)) stated that there are weaknesses in communication factors, disposition, and resources, and bureaucratic structure in the implementation of SAKIP in the Lampung Province Community, Village and Transmigration Office, Based on the results of the research ([Jacobus et al., 2023](#)) strengthening the weakness in communication factors, dispositions, and resources, and bureaucratic structure in the implementation of SAKIP in improving the performance of ASN in the Manado City Population Control and Family Planning Office, in addition, the research of Darmawati, et al. (2020) stated that the role of standards, targets and resources as well as relationships between policy implementing organizations has an effect on improving the implementation of SAKIP in the Depok city secretariat.

To see the implementation of SAKIP in terms of its effectiveness in addition to the factors that affect the implementation of policies by the Edward III model, the author tries to see how effective the implementation of SAKIP in Central Aceh Regency is by using a model developed by Richard Matland (1995) which emphasizes on 4 (four) precise, namely Policy Accuracy, Implementation Accuracy, Target Accuracy, and Environmental Accuracy.

Methods

This study uses a descriptive qualitative approach to explore the implementation of the Government Agency Performance Accountability System (SAKIP) policy in the Central Aceh Regency Government. This method was chosen to provide a comprehensive overview and in-depth analysis related to the implementation of policies, obstacles faced, and efforts made to increase accountability for local government performance. Qualitative research allows researchers to understand the phenomena that occur in the field holistically, with an emphasis on direct interaction with informants and analysis of policy documents ([Creswell, 2008](#)); [Arikunto, 1993](#)).

The data sources of this research consist of primary and secondary data. Primary data was obtained through interviews, observations, and direct documentation from key informants such as Regional Secretaries, District Inspectors, and Heads of Regional Development Planning Agencies. Additional informants include the head of the main District Apparatus Work Unit (SKPK) and members of the DPRK who have authority in the field of performance accountability. The snowball sampling method is used to determine informants until data saturation is achieved. Secondary data includes books, observation results, as well as reports and policy documents related to the implementation of SAKIP that has taken place ([Marzuki, 1995](#)).

The research instruments involved direct observation of the SAKIP implementation

process in various related OPDs, structured and unstructured interviews, and literature studies to enrich the analysis. Observations were made to evaluate four important aspects in the implementation of SAKIP: policy accuracy, implementation, targets, and environment ([Matland, 1995](#)). Data analysis is carried out descriptively with three main stages: data reduction, presentation of data in narrative form, and drawing conclusions. This process allows researchers to identify patterns, relationships, and factors that affect the effectiveness of policy implementation, resulting in conclusions that can provide more appropriate policy recommendations ([Sugiyono, 2010](#)).

Results

Implementation of the SAKIP policy in the Central Aceh Regency Government

a. Policy Correctness

Based on the Matland Model (1995), the correctness of the policy is marked from (a) To what extent the existing policy has contained things that do solve the problem to be solved. The question is: how excellent is the policy, (b) Has the policy been formulated in accordance with the character of the problem to be solved, and (c) Is the policy made by an institution that has authority (institutional mission) in accordance with the character of the policy.

From the results of the research to solve the problem of government performance accountability, most of the informants stated that the technical policy of SAKIP has contained things to solve the problem of SAKIP and the government of Central Aceh Regency should have prepared a technical policy related to the components of SAKIP which consists of 4 (four) components, namely performance planning, performance measurement, performance reporting and internal performance accountability evaluation, and from the results of the research that the Regency Government Central Aceh has only completed 1 (one) component of the SAKIP technical policy in the AKIP evaluation component, while 3 (three) technical policies in the SAKIP component have not been prepared by the Central Aceh Regency Government ([Akbar & Perrin, 2015](#)).

The next question is whether the policy has been formulated according to the character of the problem to be solved? From the results of the study, because 3 technical policies have not been prepared on the SAKIP component by the Central Aceh Regency Government, it can be ascertained that the policy has not been formulated in accordance with the root problem in performance planning, performance measurement and performance reporting, while the internal performance evaluation component is appropriate. Therefore, it can be concluded that because there has not been a technical policy on the components of performance planning, performance measurement and performance reporting in Central Aceh Regency, the policy has not been formulated in accordance with the root of the problem related to performance planning, performance measurement and performance reporting which are components of the SAKIP assessment ([Amiel et al., 2014](#)).

The next question is whether policies are made by institutions that have authority (institutional mission) in accordance with the character of the policy? from the results of the research Although there are still 3 (three) technical policies on the SAKIP component by the Central Aceh Regency Government, but because the reference regulations/policies, namely the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 53 of 2014 can still be used as a reference for the implementation of SAKIP, the policy has been prepared by institutions that are in accordance with their authority ([Haryani, 2019](#)).

b. Execution Accuracy

The accuracy of policy implementation is not only carried out by the government, but there are three institutions that can be policy implementers, namely: Government, cooperation between the government-community/private sector, or the implementation of privatized policies (*privatization or contracting out*).

In the implementation of SAKIP in accordance with Presidential Regulation Number 29 concerning the Performance Accountability System of Government Agencies, (2014) There are 6 (six) cycles in the Government Agency Performance Accountability System (SAKIP), namely:

1. Strategic Plan which contains strategic planning documents for government agencies for the period of 5 (five) years in accordance with the provisions of laws and regulations
2. The Performance Agreement is prepared based on the Budget Implementation Document (DPA) stipulated from the Work Plan and Budget Document (RKA). The performance agreement must include performance indicators and performance targets. Where these performance indicators must meet specific criteria, be measurable, achievable, be affordable for a certain time and can be monitored and collected. The performance agreement document is prepared and agreed between the direct supervisor and the official under him, the scope of his duties and responsibilities
3. Performance measurement is carried out using performance indicators that have been set out in the performance agreement sheet/document. Performance measurement is carried out by comparing the realization of performance with the performance targets listed in the performance agreement sheet/document in the context of the implementation of the current year's APBN/APBD. It also compares the realization of program performance until the current year with the 5 (five) year targets planned in the SKPK Strategic Plan.
4. Performance data management is carried out by recording, processing and reporting performance data that takes into account information needs at each level of the organization, managerial needs, data/financial reports generated from the government's accounting and statistical system, performance data management includes the determination of basic data (baselin data), provision of data acquisition instruments in the form of recording and registration, data administration and preparation, as well as compilation and summarization.
5. Performance Reporting consists of annual performance reporting and interim performance reporting reported every quarter which is submitted by the head of the work unit to the head of the organizational unit which is then submitted to the minister/head of the institution.
6. Review and evaluate performance. The review is carried out by the Government Internal Supervisory Apparatus at the State Ministry/Institution/Regional Government in order to ensure the reliability of the information presented before the State Ministry/Institution/Governor/Regent/Mayor which is revealed in the statement has been reviewed and signed by the Government Internal Supervisory Apparatus. Performance evaluation is carried out by the Government Internal Supervisory Apparatus on the implementation of SAKIP and/or performance evaluation at State Ministries/Institutions/Regional Governments in accordance with needs based on their authority. The evaluation of the implementation of SAKIP was carried out based on the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 88 of 2021. The evaluation report on the implementation of SAKIP was submitted by the Government Internal Supervisory Apparatus to the Minister/Institution Leader/Governor/Regent/Mayor. then forwarded to the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform.

Based on the results of the research, data was obtained that:

1. All planning documents have been prepared by the local government and regional apparatus.
2. Performance agreements are still limited to the heads of regional apparatus and structural positions, while functional and staff positions have not been made.
3. The performance measurements carried out are still limited to measuring the performance of the main performance indicators, and have not measured the performance of individual performance indicators.
4. The management of performance data is still not carried out in an organized manner, so there is no performance database in the Central Aceh Regency Government or regional apparatus.
5. A new performance report is prepared for the annual performance report, while an interim performance report has not been prepared either to the Central Aceh Regency Government or the regional apparatus.
6. A new performance review is carried out for performance reports to the Central Aceh Regency Government while on the regional apparatus has not been carried out, while performance evaluations have mostly been carried out by the Central Aceh Regency Inspectorate.

c. Target Accuracy

The accuracy of the target is related to three things, namely: (a) the target that is intervened is in accordance with the plan, and will not overlap with other interventions or programs, or does not conflict with other policy interventions, (b) the readiness of the target to be intervened, where readiness is not only in a natural sense, but also whether the target condition exists in conflict or harmony, and whether the target condition exists in a condition of support or rejection, and (c) whether the policy implementation intervention is new or renews the implementation of the previous policy. Too many policies that seem new but in principle repeat old policies with completely ineffective results.

From the results of the study, it was found that the Central Aceh Regency Government did not specifically set targets that intervened in the implementation of SAKIP, but only used the targets that had been set by the Central Aceh Regency Inspectorate, and the Central Aceh Regency Inspectorate due to budget limitations also could not carry out interventions on the implementation of SAKIP to all regional apparatus, so that there were still regional apparatus that for several years did not included in the planning for intervention on the implementation of SAKIP. With the non-fulfillment of the SAKIP policy implementation intervention plan, it can be ensured that only some regional apparatus are ready to intervene, and it can also be ensured that the results obtained from the intervention do not renew the results of SAKIP implementation in all regional apparatus in Central Aceh Regency.

d. Environmental Accuracy

Environmental Accuracy is assessed from: (a) Policy environment, namely the interaction between policy-making institutions and policy implementers and related institutions. Donald J. Calista called it an endogenous variable, namely authoritative arrangement which is related to the strength of the source of authority from the policy, network composition which is related to the composition of the network of various organizations involved in the policy, both from the government and the community, implementation setting which is related to the bargaining position between the authority that issues the policy and the network related to the implementation of the policy. (b) The External Environment of Policy, referred to by Calista as an exogenous variable, which consists of public opinion, namely public perception of policies and policy implementation, interpretive institutions related to the interpretation of strategic institutions in society, such as mass media, pressure groups, and interest groups, in interpreting policies and policy implementation, and individuals, namely

certain individuals who are able to play an important role in interpreting policies and implementing policies.

From the results of the study, data was obtained that for the internal environment, both local governments and regional apparatus are always active in coordinating with policy-making institutions, in this case the ministry is related to the implementation of this SAKIP policy, but for the external environment of the local government of Central Aceh Regency, the implementation of SAKIP is not widely known by the public and the publication of the policy or implementation of SAKIP in Central Aceh Regency is still very minimal. both through online publications and direct publications to the community ([Kurniadi, 2020](#)).

Obstacles to the implementation of the SAKIP Policy

a. Factors of Interest

As the opinion of the informants in this study, some people stated that there are interest factors that are an obstacle to the implementation of the SAKIP policy in Central Aceh Regency and this is in accordance with Darwin's opinion that public policy consists of various actors in it, each actor has their own role and goals in the implementation of public policy, so that the implementation of a public policy can cause conflicts and friction between groups Targets or communities who are also actors of the PBULIK policy, this happens because there are parties who benefit and there are parties who are disadvantaged to the implementation of the policy. This is in accordance with the opinion of Bambang Sunggono (1994) who stated that the organizational structure of the implementation can cause problems if the division of authority and responsibility is not adjusted to the division of duties or is characterized by unclear restrictions ([Sahoming et al., 2019](#)).

b. Cultural Factors

Based on the opinion conveyed by the Regional Secretary of Central Aceh Regency that there are cultural factors that hinder the implementation of the SAKIP policy, this is in accordance with the definition of culture conveyed by Koentjaraningrat (1985-1963) who stated that culture is the entire system of ideas, actions, and works of human beings in community life that are made human property by learning.

Factors of the principle of benefits

Based on the results of interviews with informants, information was obtained that there are obstacles related to the implementation of the SAKIP policy in Central Aceh Regency because there are still stakeholders who do not know the benefits of the implementation of the SAKIP policy, as stated by Meter and Horn ([Ratri, 2014:4](#)), that the benefits of implementing public policies to achieve the goals that have been set in previous policy decisions.

This is in accordance with the opinion of Darwin (1999) which states that public policies made by the government, are expected to make the government effective, the government policy must be able to solve every problem, although then with the policy it cannot be said to solve the problem completely, as a result of the limitations of the government itself, which can then empower the community or through NGOs and other organizations in an effort solve problems that arise in society. Policies as an effort of government intervention must benefit the community either directly or indirectly, where the benefits for the government itself will have a very positive impact. If viewed from the aspect of whether it is useful or not, then the more useful the implementation of public policies, the easier the implementation of the policy will

be, but on the other hand, if it is not useful, it will be difficult in the further implementation process.

Factors of the implementing apparatus

From the results of interviews with the informants in this study, almost all informants stated that there were obstacles from the implementing apparatus in the implementation of the SAKIP policy in Central Aceh Regency, this is in accordance with the opinion of Darwin (1999) saying that in this case it is necessary to develop clear rules and an effective and transparent monitoring and control system that can prevent the possibility of the behavior of the apparatus that is contrary to the public objectives. In addition, the community needs to be empowered to be more critical in responding to the deviant behavior of the apparatus.

Budget factors

Based on the results of interviews with informants, information was obtained that all informants agreed that budget factors are very influential and can hinder the implementation of the SAKIP policy in Central Aceh Regency, this is in accordance with the opinion of Charles Lindblom (1917-2018) ([Osifo, 2014](#)) Economists are known for their theory of "incrementalism" which states that public policy is formed gradually and incrementally. He showed how budget constraints can affect the decision-making process and policy implementation. And Darwin's opinion that states that difficulties in implementing a program closely related to the budget, if the existing budget resources do not support, then the implementation of the program will later encounter difficulties

In addition, from the results of the interviews that have been conducted, data is obtained that all of the above factors appear in the responses of all informants who were interviewed, but the most dominant factors obtained are related to the implementing apparatus factor and the budget factor, besides that there are also other factors that have been identified, namely the commitment factor of the organization's leadership.

Efforts are made to improve the implementation of SAKIP.

From the results of the interviews that have been conducted, information has been obtained that the local government has made various efforts to improve the implementation of SAKIP, namely through the formation of a district SAKIP team to follow up on all recommendations of the previous year's SAKIP evaluation results and also seek to accelerate the completion of all technical rules for the implementation of SAKIP that have not been completed by the Aceh Tenggara Regency government.

Conclusion

Based on the research question on the Implementation of SAKIP Policy in Central Aceh Regency using the Matland model (1995), the following conclusions can be drawn:

The implementation of the SAKIP Policy in the Central Aceh Regency Government is still not fully adequate, this is due to: a) In terms of policy accuracy. Policies related to SAKIP that have been issued by the Central Government through Presidential Regulation and Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform have not been fully able to solve the problem of Government Performance Accountability, and must still be supported by technical policies from Government Agencies. and the Central Aceh Regency Government has not yet completed 3 (three) SAKIP technical policies, namely in the components of

Performance Planning, Performance Measurement, and Performance Reporting. b) In terms of the accuracy of implementation in the implementation of SAKIP, the Central Aceh Regency Government has been implemented by three institutions that can be policy implementers, namely: Government, cooperation between the government-community/private sector, or the implementation of privatized policies (privatization or contracting out). However, the implementation of each component of SAKIP in the performance agreement component, performance measurement, performance data management and performance review/evaluation has not been adequately implemented. c) In terms of the accuracy of the target in the implementation of SAKIP is not fully adequate. Namely in the suitability of the planned targets, the readiness of the targets and the update of the implementation of the policy have not been adequately implemented. d) In terms of environmental accuracy in the implementation of SAKIP, the environmental accuracy in the implementation of SAKIP of the Central Aceh Regency Government and SKPK is not fully adequate, especially in the external environment of policies.

All the factors that hinder the implementation of the SAKIP policy according to Darwin (1999) are factors that affect the implementation of SAKIP in Central Aceh Regency, but the dominant inhibiting factors are related to budget factors and implementing apparatus factors, besides that there are novelties related to obstacles to the implementation of the SAKIP policy, namely obstacles to the commitment of organizational leaders.

The efforts that have been implemented by the Central Aceh Regency Government to increase the value of SAKIP implementation are by forming a Regency SAKIP and SKPK team to follow up on all recommendations from the 2023 Central Aceh Regency SAKIP evaluation, and to provide more intensive SAKIP guidance to all regional apparatus in Central Aceh Regency.

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