



# Effectiveness of Implementation of the Performance Accountability System Government Agencies (SAKIP) in Tanah Bumbu Regency 2015–2021

Rooswandi Salem<sup>(✉)</sup>

Doctoral Program in Social Sciences, Airlangga University, Surabaya, Indonesia  
Rooswandisalem@gmail.com

**Abstract.** The study aims to evaluate the effectiveness of the implementation of the performance of accountability system government agencies (SAKIP) in Tanah Bumbu Regency. The research approach uses mixed methods with case studies. The Likert scale is also used in the approach to describe urgency and weakness in the form of tables and percentages. The data is reinforced by the qualitative narrative related to the identification of weak implementations. The results show that the weaknesses found in this study covered all aspects, starting from understanding and elaborating on the vision and mission, and also the strategy of the Tanah Bumbu Regency plan. Mapping performance targets, determining performance planning documents, implementing policy, program, and activities, performing an evaluation, performance control, and performance improvement.

**Keywords:** effectiveness · implementation · the performance of accountability system government agencies (SAKIP) · government

## 1 Introduction

In 2019, the Ministry of PANRB provided technical guidance and SAKIP assistance to various government agencies, including 84 ministries/agencies with 418 work units, 34 provincial governments with 1,027 Regional Apparatus Organizations (OPD), and 514 regencies/cities with 20,756 OPDs. SAKIP implementation in district/city governments is a concrete step towards bureaucratic reform and effective and efficient budget management, leading to sustainable development in all government agencies. The evaluation of government agencies aims to map them into different categories [1]. In Region II, 161 regency or city and provincial governments were evaluated, with recommendations for improvements in the following year. The Tanah Bumbu Regency Government received the B predicate, indicating significant improvement from previous years. SAKIP evaluation is conducted according to the mandates of Government Regulation No. 8/2006 and Presidential Regulation No. 29/2014. The Tanah Bumbu Regency Government's SAKIP values for 2018 were: Work Planning Value 20.0, Work Measurement Value 16.6, Work Reporting Value 9.9, Internal Evaluation Value 6.6, Work Achievement Value 10.8, and Value Evaluation Results 63.0 [2].

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The Regent of Tanah Bumbu, Sudian Noor, said that he would continue to encourage the commitment of the leaders of Regional Apparatus Organizations (OPD) in his area to implement budget efficiency by cutting activities deemed unnecessary to have an impact on people's welfare. In 2019, his party cut hundreds of programs and activities that were deemed inappropriate and ineffective [3].

Tanah Bumbu district government has obtained WTP Opinions from the Supreme Audit Agency 5 times, but the Performance Report of Government Agencies in 2020 has a B value. This shows that the Regency Government has not been maximal in preparing the Government Performance Report for the Ministry of Kemenpan RB [4]. If the SKPD has a mindset and acts with the SAKIP performance management mechanism, the results of its work will be visible, and the efficiency and effectiveness of public services will be even better [2]. SAKIP evaluation is not a competition for success in achieving assessment indicators. But more about how to assist, assist and provide suggestions for improvements to problems experienced by the government bureaucracy, especially the Tanah Bumbu Regency Regional Work Unit. The Tanbu Regency SAKIP Evaluation Team should be able to assist Regional Apparatus Organizations (OPD), in preparing plans, evaluating program implementation, providing input, and supervising program achievement targets. The local government is targeted to build a more accountable government system, where each DPO can be fully responsible for the flow of the state budget. SAKIP will be a benchmark for development achievements, and the funds spent are balanced with achievements and are used for the welfare of the community [5].

## 1.1 Problem of Research

Another problem is that the Tanah Bumbu Regency Government establishes a formal and tiered Main Performance Indicator (KPI) as a measuring tool for the success of achieving the main performance (core business) or strategic goals, but has not been fully utilized in the planning, measurement, reporting and internal evaluation. In addition, the budgeting procedure has not yet fully implemented a performance-based budget that prioritizes or requires measurable performance before the submission of activities and budgets. This of course affects the Performance Agreement which has been compiled in stages by the Tanah Bumbu Regency Government, has not been fully monitored, evaluated, and concluded periodically, and is associated with rewards. This problem certainly has implications for the evaluation carried out on the program, which is only limited to the implementation of activities and absorption of the budget, not yet concluding the success of a local government program.

The issue at hand is not unique to the Tanah Bumbu Regency government, but rather a record and problem that affects numerous government agencies. An evaluation of the implementation of the Government Agency Performance Accountability System (SAKIP) is necessary to determine the extent of the issues and factors that impact government agencies in achieving their performance goals. This evaluation aims to stimulate and enhance the performance of government agencies, specifically those in Tanah Bumbu Regency, to consistently improve their implementation of SAKIP and achieve the performance outcomes mandated in the RPJMD [3].

## **1.2 Research Focus**

The objective of this study is to assess the issues and factors that impact the effectiveness of the government agency performance accountability system (SAKIP) implementation in the Tanah Bumbu Regency government. The research will concentrate on the SAKIP Guidelines, Local Government Commitment, Work Culture, and the Government's Internal Supervisory Apparatus (APIP) factors. Additionally, this study will explore the SAKIP implementation levels' classification and primary performance indicators at SKPD Tanah Bumbu Regency to identify the hurdles in implementing SAKIP in the Tanah Bumbu Regency government environment. This research differs from previous studies as it evaluates the implementation level and primary performance indicators in the results-based government SAKIP Tanah Bumbu Regency. The assessment is carried out by referring to the Regulation of the Minister of Administrative Reform and Bureaucratic Reform No. 13 of 2010, which outlines the Guidelines for the Implementation of Performance Accountability Evaluation of Government Agencies in 2010.

## **2 Methodology of Research**

### **2.1 General Background of Research**

This study employs a mixed-methods research design, utilizing both qualitative and quantitative approaches through a case study method. The case study approach is focused on a single object of study, providing an in-depth analysis of the background, circumstances, and contextual factors surrounding a particular event. This method allows for the examination of social units and their environmental interactions in their current state [5]. Case study research involves a limited number of subjects, but broad variables and focuses. The Likert score is used to describe the urgency of the problem by presenting tables and percentages. Qualitative interviews are then conducted to further identify weaknesses based on the quantitative analysis. The Likert scale is used to stakeholder perceptions of SAKIP problems in their work environment, with written responses providing a deeper understanding of the issue. Finally, the study concludes with an explanation of the problem, priority resolutions, and policy recommendations.

### **2.2 Sample of Research**

Purposive samples in this study were those (informants) who were technically involved and directly related to the implementation of SAKIP in the Tanah Bumbu Regency Government. The informants were chosen because there are informants who are considered very understanding of the problems and constraints of implementing the Government Agency Performance Accountability System (SAKIP) within the Tanah Bumbu Regency Government. Informants who are in charge of technical operations for e-SAKIP, informants who have participated in e-SAKIP socialization/technical guidance activities, and informants who are often late in carrying out entry and informants from the Head of SKPD/regional apparatus and the Regional Secretariat.

### 2.3 Instruments and Procedures

To get a more comprehensive picture, the researcher uses several research attributes to identify more specifically the evaluation components of SAKIP as follows (Table 1):

**Table 1.** Research Attributes Component Evaluation of SAKIP

Variables		Indicator	
1	Work Planning	A1	Alignment between planning documents
		A2	Results-oriented performance planning
		A3	Determination performance targets
		A4	Determination and utilization of Key Performance Indicators (KPI)
		A5	Linkage of programs/activities with strategic plans
		A6	Preparation of individual performance indicators
		A7	Elaboration of performance agreements
2	Work	B1	Staged performance measurement
		B2	Reliability of performance data collection
		B3	Periodic performance data collection
		B4	Utilization of information technology
		B5	Utilization of performance measurement
3	Performance Reporting	C1	Presentation of information on the analysis of the achievement of performance goals/targets
		C2	Presentation of adequate comparison of performance data
		C3	Presentation of information on the analysis of the efficiency of resource use
		C4	Performance information
		C5	Utilization of performance reporting
4	Internal Evaluation	D1	Periodic monitoring of performance action plans
		D2	Evaluation of program success or failure
		D3	Formulation of recommendations for improvement in planning/performance improvement
		D4	Submission of evaluation results

Source: Menpan RB, 2015 [3]

### 2.4 Data Analysis

For this study, a Likert scale was utilized to analyze data related to SAKIP problems in the work environment, as perceived by stakeholders. The questionnaire included written responses to provide a more comprehensive understanding of the problem. Following the discussion, the problem was described, prioritized for resolution, and policy recommendations were provided. Qualitative data analysis techniques were applied interactively and continuously until the data was saturated. The activities involved in data analysis included data reduction, data display, and conclusion drawing/verification.

## 3 Results and Discussion

### 3.1 Work Planning

#### Perceptions of the Urgency of Work Planning

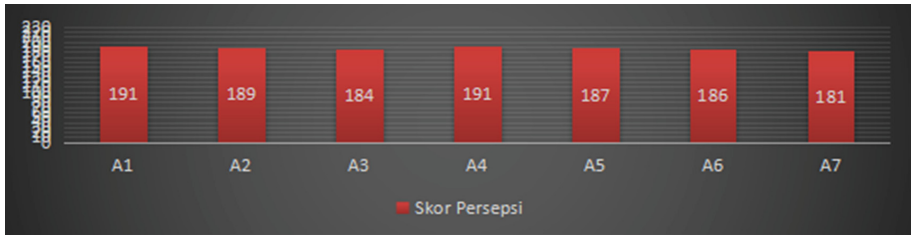
##### Description:

- A1: Perceptions of the urgency alignment between planning documents
- A2: Perceptions of the urgency of results-oriented planning
- A3: Perceptions of urgency setting performance targets
- A4: Perceptions of urgency determining and utilizing Key Performance Indicators (KPI)
- A5: Perceptions of the urgency of linking programs/activities with the strategic plan
- A6: Perceptions of the urgency of preparing individual performance indicators
- A7: Perceptions of the urgency elaborating performance agreements

The Fig. 1 shows all work units in the District Government. Tanah Bumbu considers that the work planning variable which consists of 7 indicators has an important position. The majority of respondents consider it very important, with a percentage between 64–80% for each indicator. The rest consider it important. Only indicators for setting performance targets (5% of respondents) and preparation of individual performance indicators (2% of respondents) stated that they were quite important. Quantitatively, this figure is very small. So it can be concluded that all work units in the District Government. Tanah Bumbu is aware of the importance of the performance planning aspect in the Performance Accountability System for Government Agencies (SAKIP).



Fig. 1. Likert Scale of Perceptions of work planning variables



**Fig. 2.** Likert scale of perceptions of the performance of work planning implementation in Kab. Tanah Bumbu

This assessment is confirmed by Fig. 1 which shows a fairly high Likert score for each indicator, i.e. between 207–216 for each indicator from a maximum score of 225.

### **Perceptions of the Implementation of Work Planning in Kab. Tanah Bumbu Description:**

A1: Perceptions of the performance of planning document alignment

A2: Perceptions of results-oriented planning Performance

A3: Perceptions of performance targeting performance

A4: Perceptions of performance in determining and utilizing Key Performance Indicators (KPI)

A5: Perceptions of program linkage performance/activities with strategic plans

A6: Perceptions of the performance of the preparation of individual performance indicators

A7: Perceptions of the performance of the elaboration of performance agreements

The Fig. 2 shows an assessment of the implementation of work plans in the District Government. Ground Seasoning, consists of 7 indicators. Seen a lower percentage than the percentage of awareness of its importance. In this case, the dominant respondent considers it very important, but at the implementation level, the dominant respondent states that it is still good. In fact, in each indicator, some respondents give a fairly good rating, namely: 4% for the performance of planning document alignment; 6% for results-oriented planning performance; 13% for the performance of setting performance targets; 4% for the performance of determining and utilizing Key Performance Indicators (KPI); 4% for the performance of the linkage of programs/activities with the strategic plan; 9% for the performance of the preparation of individual performance indicators; and, 13% for the performance of the translation of the performance agreement. This means that there are weaknesses in each indicator, where the highest percentage is found in the indicators of setting performance targets and the performance of the elaboration of performance agreements, with a percentage of 13%. There are 5% of respondents give a bad for the performance of the translation of the performance agreement. That is, there is a crucial problem in this aspect. This is related to the availability of human resources who understand SAKIP management.

## **3.2 Performance Measurement**

### **Perception of the Urgency of Performance Measurement**

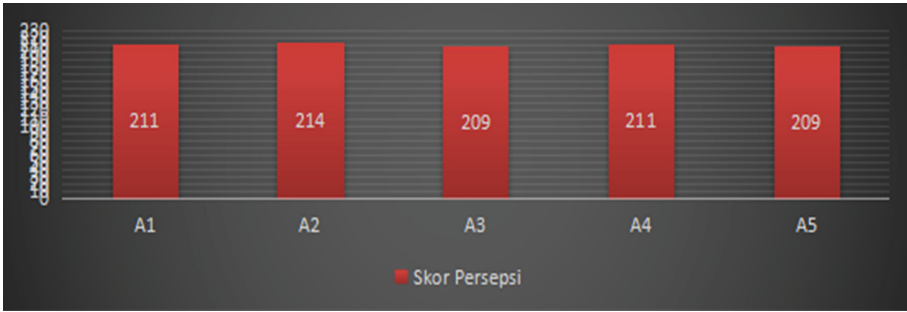


Fig. 3. Likert scale of perception of the performance measurement variable

**Description:**

- A1: Perception of the urgency of tiered performance measurement
- A2: Perception of urgency reliability of performance data collection
- A3: Perception of the urgency of periodic performance data collection
- A4: Perception of the urgency of the use of information technology
- A5: Perceptions of the urgency of the use of performance measurement

The Fig. 3 shows all work units in the District Government. Tanah Bumbu considers that the performance measurement variable which consists of 5 indicators has an important position. The majority of respondents consider it **very important**, with a percentage between 67–76% for each indicator. In second place are respondents who consider it **important**, which is between 24–31% for each indicator. The respondents who consider it **quite important** are 2% for *tiered performance measurement*; 2% for *periodic performance data collection*; 2% for *the use of information technology*; and, 4% for *the utilization of performance measurement*. Although relatively small, the existence of these figures indicates that there is a slight problem in understanding the importance of performance variables in the implementation of the Performance Accountability System for Government Agencies (SAKIP) in Tanah Bumbu Regency.

**Perception of the Implementation of Performance Measurement in Tanah Bumbu Regency**

**Description:**

- A1: Perceptions of the implementation of tiered performance measurement
- A2: Perceptions of the level of reliability of performance data collection
- A3: Perceptions of the performance of periodic performance data collection
- A4: Perceptions of the performance of the use of information technology
- A5: Perceptions of the level of utilization of performance measurement

The Fig. 4 above shows an assessment of the implementation of performance measurement in the District Government. Ground Seasoning, consists of 5 indicators. Seen a lower percentage than the percentage of awareness of its importance. In this case, the dominant respondent considers it very important, but at the implementation level, the dominant respondent states that it is still good. In fact, in each indicator, some respondents give a fairly good assessment, namely: 6% for the implementation of tiered



**Fig. 4.** Likert scale perception of performance measurement implementation Tanah Bumbu Regency.

performance measurement; 2% for the reliability level of performance data collection; 7% for the performance of periodic performance data collection; 9% for the performance of the use of information technology; and, 13% for the utilization rate of performance measurement.

### 3.3 Performance Reporting

#### Perceptions of the *Urgency* of Performance Reporting Description:

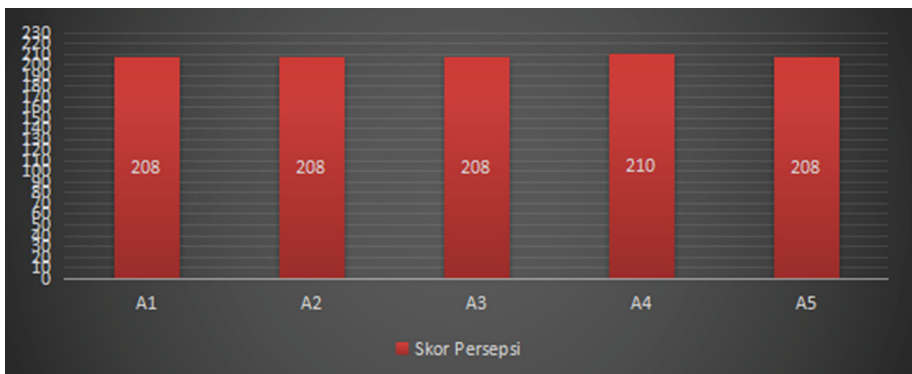
A1: Perceptions of urgency presenting information about the analysis of the achievement of performance goals/targets

A2: Perceptions of urgency presenting an adequate comparison of performance data

A3: Perceptions of urgency presentation of analytical information regarding the efficiency of resource use

A4: Perceptions of the urgency the reliability of performance information

A5: Perceptions of the urgency of the utilization of performance reporting



**Fig. 5.** Likert Scale of Perceptions of performance reporting variable



The Fig. 5 shows all work units in the District Government. Tanah Bumbu considers that the performance reporting variable which consists of 5 indicators has an important position. The majority of respondents consider it very important, with a percentage between 65–71% for each indicator. In second place are respondents who consider it important, which is between 24–33% for each indicator. However, for each indicator, some respondents consider it only quite important, namely: 4% for the urgency of presenting information about the analysis of the achievement of performance goals/targets; 2% for the urgency of presenting adequate performance data comparisons; 2% for the urgency of presenting analytical information regarding the efficient use of resources; 5% for the urgency of the reliability of performance information; and, 4% for the urgency of the utilization of performance reporting. Although the percentage is quite small, it is important to note that awareness of the importance of performance reporting is still quite low in some (few) elements of the District Government in Tanah Bumbu Regency.

**Perceptions of the Implementation of the Performance Reporting System in Tanah Bumbu.**

**Description:**

A1: Perceptions of the implementation of the presentation of information about the analysis of the achievement of performance goals/targets

A2: Perceptions of the performance of the presentation of adequate performance data comparisons

A3: Perceptions of the performance of presenting analytical information regarding the efficiency of resource use

A4: Perceptions of the reliability level of performance information

A5: Perceptions of the level of utilization of performance reporting

The Fig. 6 shows an assessment of the implementation of performance reporting in the District Government. Ground Seasoning, consists of 5 indicators. Seen a lower percentage than the percentage of awareness of its importance. In this case, the dominant respondent considers it very important, but at the implementation level, the dominant respondent states that it is still good. In fact, in each indicator, some respondents give a fairly good assessment, namely: 11% for the implementation of presenting information about the analysis of the achievement of performance goals/targets; 9% for the performance of the presentation of adequate performance data comparison; 5% for the performance of presenting analytical information regarding the efficiency of resource



**Fig. 6.** Likert scale of perceptions of the performance of the implementation of performance reporting in Tanah Bumbu



Fig. 7. Likert Scale of Perceptions of performance evaluation variables

use; 7% for the level of reliability of performance information; and, 9% for the utilization rate of performance reporting.

### 3.4 Performance Evaluation

#### Perceptions of the Urgency of Performance Evaluation

##### Description:

A1: Perceptions of the urgency monitoring performance action plans periodically

A2: Perceptions of the urgency in evaluating program success or failure

A3: Perceptions of the urgency of formulating recommendations for planning improvements/performance improvement

A4: Perceptions of the urgency of delivering evaluation results

The Fig. 7 shows all work units in the District Government. Tanah Bumbu considers that the performance evaluation variable which consists of 4 indicators has an important position. The majority of respondents consider it **very important**, with a percentage between 64–71% for each indicator. In second place are respondents who consider it **important**, which is between 24–29% for each indicator. However, for each indicator, some respondents consider it only quite important, namely: 7% for *the urgency of monitoring the performance action plan periodically*; 2% for *the urgency of evaluating the success or failure of the program*; 7% for *the urgency of formulating recommendations for improvement in planning/performance improvement*; and, 5% for *the urgency of submitting evaluation results*. Although the percentage is quite small, it is important to note that awareness of the importance of performance evaluation is still quite low in several (slight) elements of the District Government in Tanah Bumbu Regency.

#### Perceptions of the Implementation of the Performance Evaluation System in Tanah Bumbu

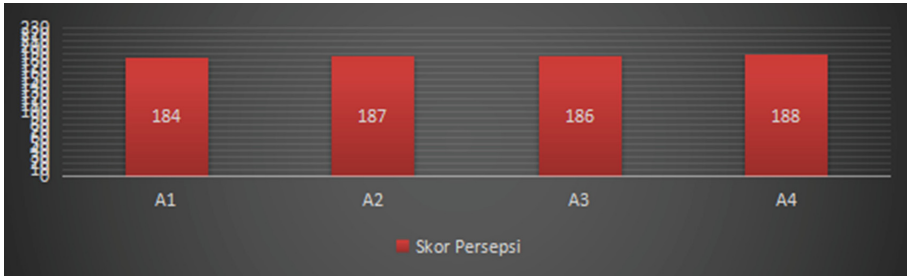
##### Description:

A1: Perception of performance monitoring of performance action plans periodically

A2: Perception of performance evaluation of program success or failure

A3: Perception of performance in formulating recommendations for improvement in planning/performance improvement

A4: Perception of performance in delivering evaluation results



**Fig. 8.** Likert scale of perceptions of performance evaluation performance in Tanah Bumbu

The Fig. 8 shows the assessment of the implementation of performance evaluation in the District Government. Ground Seasoning, consists of 4 indicators. Seen a lower percentage than the percentage of awareness of its importance. In this case, the dominant respondent considers it **very important**, but at the implementation level, the dominant respondent states that it is still **good**. In fact, in each indicator, some respondents give a **fairly good** rating, namely: 13% for *the performance of monitoring the performance action plan periodically*; 9% for *the performance evaluation of the success or failure of the program*; 9% for *the performance of the formulation of recommendations for improvement of planning/performance improvement*; and, 9% for *the delivery of performance evaluation results*.

## 4 Conclusions

The District Government is highly aware of and understands the importance of the Government Agency Performance Accountability System (SAKIP). However, the implementation of SAKIP still needs improvement. A recent study has identified weaknesses in various aspects including the understanding and elaboration of Tanah Bumbu Regency's vision, mission, and strategic plans, target and performance mapping, determination of performance planning documents, policy implementation, program and activity implementation, performance evaluation, performance control, and overall performance improvement.

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