IMPLEMENTATION OF THE GOVERNMENT AGENCY PERFORMANCE ACCOUNTABILITY SYSTEM (SAKIP) AT THE COMMUNICATION, INFORMATICS, CRYPTOGRAPHY AND STATISTICS SERVICE OF PALU CITY

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Abstract

This study aims to determine the implementation of the government agency performance accountability system (SAKIP) policy at the Palu City Communication, Informatics, Cryptography, and Statistics Office. This study used qualitative methods with data collection techniques including observation, interviews, and documentation. Five subjects were selected through purposive sampling. The results indicate that, in terms of policy content, the implementation of SAKIP has had a positive impact on increasing effectiveness, efficiency, and performance accountability, as well as encouraging a transformation of work culture toward a results-oriented one. However, constraints remain in the form of limited human resources, both in terms of quantity and capacity for outcome-based performance, as well as limited budget for training and competency development. In terms of implementation context, SAKIP implementation is supported by a clear organizational structure, collaborative coordination between internal and external actors, and a high level of regulatory compliance. Although the work culture tends to be formal and bureaucratic, the agency is unable to implement cross-sectoral coordination and be responsive to external input. Public perception is influenced by four factors: motives, interests, experience, and expectations. In conclusion, SAKIP implementation at the Palu City Communications and Informatics Office has progressed in a positive direction, but requires continued strengthening of human resource capacity, inter-agency coordination, and optimization of information technology utilization to ensure a more effective, efficient, and sustainable performance accountability system.

Keywords: Performance Accountability, Palu City Communications and Informatics Office, Implementation, SAKIP.

INTRODUCTION

The bureaucratic reforms that have been underway for more than two decades in Indonesia mark a paradigm shift in governance. Accountability policies in Indonesia began in 1998 as a result of the good governance paradigm , which emphasizes the importance of transparency, accountability, and participation in government administration. During this reform era, demands for accountability from government agencies have increased significantly along with growing public awareness of their rights to quality public services. Law Number 23 of 2014 concerning Regional Government in Article 5 paragraph (4) states that "Government Affairs in the Regions are carried out based on the Principles of Decentralization, Deconcentration, and Assistance Tasks". In this law, the division of government affairs of the Communication, Informatics, Cryptography and Statistics Service is included in the Mandatory Government Affairs that are not Related to Basic Services, namely the Sub-Affairs of Communication and Informatics, Cryptography and Statistics. In response to demands for accountability and performance efficiency, the Indonesian government has developed the Government Agency Performance Accountability System (SAKIP). SAKIP is designed as a systematic framework to ensure that every rupiah of government budget expenditure is met with measurable performance achievements and provides added value to the community. With SAKIP, government agencies are expected to be able to develop performance-based plans, implement programs and activities effectively and efficiently, and report their performance results transparently and accountably. The successful implementation

of SAKIP is an important indicator in assessing the quality of bureaucracy and the government's ability to achieve national development goals. The Palu City Communication, Informatics, Cryptography, and Statistics Office is a regional government agency within the Palu City Government that plays a vital role in the digitalization of government. To achieve accountability and transparency to the public, the Palu City Communication, Informatics, Cryptography, and Statistics Office has established the Electronic-Based Government System Index (SPBE) as the Key Performance Indicator (IKU) for the Head of the Office. This SPBE Index serves as a crucial parameter for measuring the performance of digitalized government services and is a key focus in the implementation of the SAKIP (E-Government System Standards). However, the performance achievements reflected in the Palu City SPBE Index indicate a situation that requires serious attention. Data shows that the Palu City SPBE Index remains in the "Poor" category, with a maximum score of 1.76 in 2022-2023, far from the "Sufficient" target of a minimum score of 2.6. This situation indicates problems in the implementation of the SAKIP that require further investigation, given that the SAKIP should drive sustainable improvements in agency performance. This phenomenon of low performance achievement is interesting to study considering that the Palu City Communication and Information Service is an agency that should be at the forefront in implementing information technology-based systems, including in the implementation of SAKIP which is based on digital applications such as e-MEP (electronic Monitoring and Evaluation Program).

LITERATURE REVIEW
1. PUBLIC POLICY

Public policy is an important instrument in modern governance. According to William N. Dunn (2003:132), public policy is "a complex pattern of interdependent collective choices, including decisions not to act, made by local government agencies or work units." This definition emphasizes that public policy encompasses not only actions taken, but also decisions not to take certain actions. Thomas R. Dye (in Winarno, 2012) defines public policy as "whatever the government chooses to do or not to do." This simple definition contains the deep meaning that public policy is essentially the choices made by the government in order to achieve certain goals. Meanwhile, James Anderson (in Islamy, 2009) states that public policy is "a series of actions with certain goals that are followed and implemented by an actor or group of actors to solve a particular problem."

From the various definitions above, it can be concluded that public policy has several important characteristics:

A. Created by the government or an institution that has public authority;
B. Have a specific goal to achieve;
C. It is binding and has sanctions;
D. Intended for the benefit of the public or wider community:
E. Requires implementation or execution to achieve the desired goals.

2. IMPLEMENTATION OF PUBLIC POLICY

Implementation is a crucial stage in the public policy process. According to Van Meter and Van Horn (in Winarno, 2012), policy implementation is "actions undertaken by individuals or groups in the government or the private sector aimed at achieving the goals established in previous policy decisions." Ripley and Franklin (in Winarno, 2012) state that policy implementation is "what happens after the law is enacted that authorizes a program, policy, benefit, or type of tangible output." This definition emphasizes that implementation is the stage after the policy is established that aims to produce tangible outputs and outcomes. George C. Edwards III (in Winarno, 2012) stated that policy implementation is influenced by four main factors:

A. Communication;
B. Resource;
C. Disposition or attitude of the implementer;
D. Bureaucratic structure.

These four factors interact with each other and influence the success of policy implementation.

3. MERILEE S. GRINDLE POLICY IMPLEMENTATION MODEL

Merilee S. Grindle (1980) developed a policy implementation model known as "Implementation as a Political and Administrative Process." This model emphasizes that policy implementation is a complex process involving both political and administrative dimensions. Grindle argues that the success of policy implementation is determined by two major variables:

A. Content of Policy
Policy content variables include six important dimensions, namely:
1) **Interests Affected**
   This dimension relates to the various interests that influence or are influenced by policy. The more interests that are accommodated, the greater the likelihood of successful policy implementation.

2) **Type of Benefits**
   Policies must provide clear and tangible benefits to the target group. These benefits can be material, substantive, or symbolic.
3) **Extent of Change Envisioned**
   This relates to the extent to which the policy seeks to change the status quo . The greater the desired change, the greater the challenges of implementation.
4) **Site of Decision Making**
   Shows where implementation decisions are made. Centralization or decentralization of decision-making will affect the flexibility and effectiveness of implementation.
5) **Program Implementers**
   This relates to who is responsible for implementing the program. The competence, commitment, and capacity of the implementers are crucial to the success of the implementation.
6) **Resources Committed**
   Includes human, financial, technological and infrastructure resources available to support policy implementation.

B. Context of Implementation
The implementation context variables include four dimensions, namely:
1) **Power, Interests, and Strategies of Actors Involved**
   This dimension analyzes the influence, interests, and strategies of various actors.
   involved in implementation, both government, private and civil society actors.
2) **Characteristics of Institutions and Regimes**
   Relating to organizational structure, bureaucratic culture, work procedures, and leadership characteristics of implementing agencies.
3) **Compliance and Responsiveness**
   Measuring the level of implementers' compliance with policies and their responsiveness to the needs and input of target groups.

The Grindle model was chosen in this study because it provides a comprehensive analytical framework in understanding the factors that influence the success of SAKIP implementation, both from the technical dimensions of policy and the contextual dimensions that involve various actors and implementation environments.

4. GOVERNMENT AGENCY PERFORMANCE ACCOUNTABILITY SYSTEM (SAKIP)

Accountability is one of the fundamental principles of good governance . According to Mardiasmo (2009), public accountability is "the obligation of the agent to provide accountability, present, report, and disclose all activities and actions that are his responsibility to the principal who has the right and authority to request such accountability."

In the context of the public sector, accountability can be divided into several types, namely:
A. Legal accountability and honesty (accountability for probity and legality);
B. Process accountability ;
C. Program accountability ;
D. Policy accountability .

RESEARCH METHODS

This research uses a qualitative method with a descriptive approach. The subjects of This study involved five informants using purposive sampling techniques consisting of structural officials, planning officials, and

implementing staff who were directly involved in the implementation of SAKIP. This research focuses on the implementation of SAKIP at the Palu City Communications and Information Service. Three data collection techniques were used: observation, interviews, and documentation. These are the methods or techniques used by the researcher to collect data.

RESULTS AND DISCUSSION

One of the crucial components of a successful policy is implementation. Implementation is the activity and process of implementing a policy by an organization using specific resources and strategies to achieve its desired goals. Public policy implementation is complex, involving various activities, actors, and parties, related to the environment or context in which the policy is to be implemented to achieve its goals. This means that many factors influence policy implementation, both internal and external, both bottom-up and top-down, and both vertical and horizontal.

1. Content of Policy

The implementation of SAKIP at the Palu City Communications and Information Agency has yielded positive benefits in terms of increasing the efficiency and effectiveness of civil servants. This policy encourages a shift in the mindset of civil servants from an output-oriented to a results-oriented one. Tangible benefits include increased transparency in performance reporting and greater measurability of annual program achievements. However, the degree of expected change remains suboptimal due to limited human resources, particularly in terms of performance analysis capabilities and the development of outcome indicators. Decision-making remains top-down from leadership without full participation from implementing units. Supporting resources, such as training budgets and information technology equipment, are also inadequate to support sustainable implementation.

2. Implementation Environment (Content of Implementation)

In terms of implementation, the Communications and Informatics Agency has a fairly clear and coordinated organizational structure. Leadership support for the implementation of SAKIP is relatively high, as evidenced by the lack of commitment to improving the annual performance planning and reporting system. However, institutional barriers remain, including bureaucratic culture and low adaptation to digital change. Some employees still view SAKIP as an administrative obligation, rather than a substantive performance evaluation tool. Nevertheless, support from agencies such as the Inspectorate and Bappeda helps improve reporting consistency and data validity.

The results of the analysis show that the effectiveness of the implementation of SAKIP at the Palu City Communications and Information Service is determined by three main factors, namely:

1) Human resource capacity;
2) Leadership commitment and work culture;
3) Information technology support.

These factors interact directly in determining the quality of agency performance reports. Overall, SAKIP has become a crucial instrument in fostering a performance-based work culture within the Palu City Communications and Information Technology Agency bureaucracy. However, improvements are still needed in human resource development, reporting system integration, and inter-agency coordination to optimize implementation results.

CONCLUSION

Based on the research results, it can be concluded that the implementation of the SAKIP policy at the Palu City Communications, Information, Cryptography, and Statistics Office has been running in a positive direction and has made a real contribution to improving the accountability of local government performance. From the aspect of policy content, the implementation of SAKIP has had a positive impact on increasing effectiveness, efficiency, and performance accountability, as well as encouraging the transformation of work culture towards a results-oriented (results-oriented). However, there are still obstacles in the form of limited human resources and budget for training. From an implementation perspective, SAKIP implementation is supported by a clear organizational structure, collaborative coordination between internal and external actors, and a strong level of regulatory compliance. Multi-actor involvement, regulatory compliance, and an adaptive work culture are key factors contributing to the successful implementation of SAKIP policies.

The success of this policy still requires ongoing support in the form of:

1) Improving human resource capacity through continuous technical training;

2) Strengthening inter-agency coordination to ensure synergy in the implementation of SAKIP;
3) Optimizing the use of information technology so that the performance accountability system can be implemented more effectively, efficiently and sustainably.

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