

Jurnal Manajemen Pelayanan Publik

Quality of Clean Water Services for Regional Water Companies in
Tangerang City

The Effect of the Internal Control System Effectiveness and the Quality
of Financial Reporting and Its Impact on Fraud Prevention of Bandung
Regency

Organizational Capacity of Cianjur Main Rice Seeds Development

The Impact of Remuneration Policy on Increasing Lecturer's Motivation
and Performance at Universitas Padjadjaran

Implementation of Government Performance Accountability System
(SAKIP) in Indonesian Local Government (Case of Regional
Development Planning Board of Sukabumi Regency)

Dynamic Governance Capabilities in Regional Budget Policy
Formulation to Create Agile Bureaucracy During Covid-19

Strategic Management Capabilities in Child Identity Card (Kartu
Identitas Anak) Program in Civil Registry Service Office of Depok City.

Implementation of Government Performance Accountability System (SAKIP) in Indonesian Local Government (Case of Regional Development Planning Board of Sukabumi Regency)

Tomi Setianto^{*a}, Sinta Ningrum^b, Didin Muhafidin^c

^{a b c} Faculty of Social and Political Sciences, Universitas Padjadjaran, Bandung, Indonesia

ABSTRAK

Penggunaan sistem pengukuran kinerja di sektor publik telah ampuh digunakan dalam mengatasi birokrasi yang tidak efisien yang gagal memenuhi kepuasan masyarakat dalam pemberian layanan publik. Pengukuran kinerja sektor publik telah memperkenalkan cara bagi manajer publik untuk menghasilkan kebijakan yang berorientasi hasil dengan lebih baik ke dalam program dan kegiatan yang lebih terukur. Ketika negara-negara lain telah menunjukkan manfaat penggunaan atas sistem pengukuran kinerja, Indonesia masih berjuang dalam menerapkan sistem manajemen kinerja khususnya dalam konteks pemerintah daerah yang minim akan sumber daya. Meskipun usaha pemerintah pusat telah dikerahkan, lingkungan sosial-ekonomi yang beragam pada setiap daerah menjadi tantangan tersendiri dalam menerapkan sistem manajemen kinerja. Tulisan ini berupaya menggambarkan implementasi dan tantangan yang dihadapi oleh satu instansi pemerintah daerah di Sukabumi, Jawa Barat Indonesia dalam menerapkan sistem manajemen kinerja publik Indonesia (SAKIP). Hasil penelitian menunjukan bahwa variabel organisasi telah mampu mengakomodasi pelaksanaan kebijakan SAKIP melalui unit yang dibentuk dalam struktur organisasi dan tata kelola, variabel interpretasi organisasi diperlukan peningkatan diseminasi informasi kebijakan kepada seluruh jajaran pegawai, dan terakhir variabel aplikasi pelaksanaan kebijakan masih mengalami kendala khususnya pada perencanaan dan evaluasi, serta kurangnya strategi khusus dalam peningkatan kinerja organisasi. Penelitian ini menambah sederet hasil penelitian-penelitian sebelumnya mengenai pelaksanaan manajemen kinerja di pemerintah daerah di Indonesia yang pada sebagian besar belum menciptakan hasil terbaiknya.

ABSTRACT

The use of performance measurement system in the public sector (PMS) has become a panacea in addressing an inefficient bureaucracy that fails to meet the citizen satisfaction by its lethargic service delivery. It has introduced a way for public managers to better generate outcome policy into a concrete-measurable actions. While many countries already demonstrates the benefit of using the system, Indonesia remain struggle in implementing the ideal of performance management particularly in the context of local government that usually lacking of adequate capacity and sources. Despite the continuous support by central government, the diverse of socio-environmental context hinder local government to fully implements of SAKIP. This paper sought to portray the implementation and challenges that is faced by one local government agencies in Sukabumi, West Java Indonesia in implementing Indonesian public performance management system (SAKIP).

ARTICLE HISTORY

Submitted: 2021/07/23

Accepted: 2021/08/19

Published: 2021/08/29

KATA KUNCI

SAKIP; sistem manajemen kinerja; pemerintah daerah; akuntabilitas; Sukabumi

KEYWORDS

SAKIP; performance management system; local government; accountability; Sukabumi

This paper is using qualitative approach by conducting structured interview to key informants. The results showed that organizational variables have been able to accommodate the implementation of SAKIP policy through units formed specifically in organizational structure and governance regulations, organizational interpretation variables are still necessary to improve the dissemination of policy information to all levels of employees, application variables where the implementation of policies are still experiencing constraints, especially in planning and evaluation, as well as a lack of specific strategies in improving organizational performance. This paper reinforces the results of previous studies related with performance management system in Indonesian local government that its implementation has not been yet showing their best result.

INTRODUCTION

Performance measurement in the public sector has filled the academic sphere in the field of public administration and management in the last three decades (De Lancer Julnes & Holzer, 2001; Dooren, et al., 2015). Public performance measurement is one of the legacies of New Public Management (NPM) paradigm that brings the spirit of private sector management practices to be adopted into the government system (Barzelay, 2001; Dooren et al., 2015; Indah & Raharja, 2020). The performance measurement approach in the public sector can boost government's performance and help to produce quality, measurable and result-oriented services and policies (Barzelay, 2001; Dooren et al., 2015; Osborne & Ted, 1992).

It is a common belief that public organizations in developing countries still have limited organizational capacity (Frischtak, 1994; IMF, 2002), with characteristics such as weak public accountability, inefficiency, low quality of human resources and financial support (IMF, 2002; Mimba, Helden, & Tillema, 2007). Organizations that unable to employ their capacity effectively will result in low organizational performance thus hardly to achieve their goals (Horton et al., 2003; Lusthaus, et al., 1995). The low capacity of public organizations has an impact on the unresponsiveness of the public services provided, and the public as the principal who gives authority to the agents namely bureaucratic officials, has little information regarding the extent to which public organizations have achieved their goals (Mimba et al., 2007).

Although it is known that there have been many claims that performance measurement can provide benefits for government, the performance measurement is still yet fully implemented by many public organizations (De Lancer Julnes & Holzer, 2001). In local governments, challenges faced in implementing performance measurement include inadequate financial and administrative capacity, lack of strategic planning, and strong central government control (Hall, 2017). In some cases, implementation is done to merely meeting legislative requirements and administrative needs of central government (Wang, 2018). Thereby, the performance management practices in local governments faces the problem of discontinuity and slow implementation (Wang, 2018).

In Indonesia, the emergence of performance measurement and management system in the public sector occurred after Suharto era. The fall of Suharto's leadership led to changes to abandon known as slow, corrupt, and convoluted government practices towards effective, efficient and accountable management practices (Jurnali & Siti-Nabiha, 2015). Public demands for more responsible public organizations led to the establishment of a performance-based public sector organization management system (Mahmudi, 2015). However, after almost 20 years of reform, the implementation of performance management through performance management system mechanism in Indonesia is still experiencing various obstacles, especially in local governments whose implementation is yet effective (Mahmudi & Mardiasmo, 2004; Nurkhamid, 2008).

The implementation of performance management system in Indonesian local government based on the institutional perspective of isomorphism is on the basis of the "*coercive*" factor or encouragement from outside in the form of orders and "*mimetic*" that only imitate the surrounding agencies, and less driven by professionalism or "*normative*" factor (Ahyaruddin & Akbar, 2018; Akbar, et al., 2015; Sofyani, et al., 2018). So that the implementation is merely to meet the administrative requirements from central government (Akbar et al., 2015). Although, some governments have shown results and benefits made in implementing performance management with innovation and adjustment (Marlian, Sumadinata, & Sari, 2021). Others, based on annual assessments by the Ministry of State Apparatus Empowerment and Bureaucratic Reform showed that several provincial and municipal governments recorded good performance achievements (Kemenpan-RB, 2019, 2021).

Based on the report that government agencies, especially provincial and municipal governments, are still in category B and CC with a range of values between 60-70 and 50-60 respectively (Kemenpan-RB, 2019). In the report it was also explained that the implementation of SAKIP has cut budget waste by up to 5.7 trillion rupiah, by looking at several assessments such as non-results-oriented development goals, programs not answering development goals, and the absence of synergy between program work units and activities in achieving development targets (Kemenpan-RB, 2019).

The implementation of performance management in government agencies is still uneven in some areas of Indonesia. Provincial and municipal governments that have good average score on performance management ranking are still concentrated on the island of Java. This is because the resources owned by public organization in Java island have good characteristics and a good understanding related to the implementation of performance management (Akbar, 2011). However, not all in the Java island area benefited from good performance results by their local government. In West Java province alone, which is close to the central government, there are still some local governments that have low performance report scores.

In response to the performance of city and regency governments that have not been optimal in implementing SAKIP policy, in 2017 the West Java Provincial Government targets for local governments to at least achieve the category "BB" (West Java, 2017). This is followed by several strategies such as the ordering and alignment of planning documents that focus on *outcomes*



and technical guidance through assistance to local governments related to performance management. One of the local governments that have not reached the category of "BB" is the Sukabumi Regency Government.

In the government of Sukabumi Regency, performance management is still become a challenge to be done effectively. Based on the annual report issued by Ministry of State Apparatus Empowerment and Bureaucracy Reform for the last seven years, the government of Sukabumi regency obtained "B" grade where it implies only few local agencies were assessed and the quality of planning through cascading approach were 50 percent adequate. Despite the increase that happen in 2017 from "CC" to "B", the increase was insignificant and tended to stagnate in subsequent years.

In the ranks of Sukabumi Regency government organizations based on internal SAKIP assessment by the Inspectorate of Sukabumi regency, there is Regional Development Planning Board of Sukabumi regency which has a standard SAKIP value. It is mentioned that the organization is an important agency in the element of regional planning. In addition, the organization also serves as a reference for the assessment of the main agencies in SAKIP assessment followed by the Inspectorate and two other agencies in the local government according to Ministry of State Apparatus Empowerment's formula. Also historically, the organization has been the one that manages the implementation of SAKIP in local government since the beginning until 2017 where the task is delegated to the Regional Secretariat of Government.

Regional Development Planning Board of Sukabumi regency was in category "B" in 2017 to 2018, and "BB" in 2019. This assessment was conducted by the Inspectorate of Sukabumi Regency as an internal supervisor in accordance with the guidelines listed in Presidential Regulation No. 29 of 2014 in the seventh part of Article 28. Based on the Ministry's formula, the category that Regional Development Planning Board of Sukabumi regency have implies the planning through cascading approach and the quality of key performance indicators is yet ideal. And based on the evaluation report of SAKIP of Sukabumi Regency government by the Ministry of State Apparatus Empowerment in 2020 it was found that the formulation of strategic goals in the planning document has not been able to describe the performance of outcomes where this was the result of formulation by the planning organization.

The position of Regional Development Planning Board of Sukabumi regency is very important in the structure of local government because it has the task of assisting the Regent in carrying out the function of supporting government affairs that become the regional authority in the field of Planning, Research and Development. Given its role is so central, so it is expected that the organization becomes an institution that serves as a reference in the implementation of good public management, especially in terms of performance management. However, the implementation has not been able to show their best results.

From the problem above, this study tried to explore the issue regarding the implementation of SAKIP in one of the vital organizations in Sukabumi regency using the theory of policy implementation to disclose the quality of policy implementation with characteristic variables focused on the implementing organization. This study analyzes the implementation of policies in Regional Development Planning Board of Sukabumi regency in implementing the Government Performance Agency Accountability System (SAKIP) which based on indications of problems has not been able to produce their best results.

Research on the implementation of performance management system in Indonesian local government based on the criteria of the author's literature review has used many quantitative methods to find the success factors of its implementation, but few have examined it from a policy perspective. So, this study tries to add to previous research on the implementation of the Indonesian government performance management system (SAKIP) in Indonesian local government by using a policy implementation model with qualitative methods.

LITERATURE REVIEW

Public policy and Implementation

Public policy is whatever government choose to do or not to do (Dye, 2017). Dye's phenomenal definition regarding public policy clearly defines that the main agents in public policy making are not private organizations nor NGOs (Howlett & Cashore, 2014). Although the non-government organization has a role in policy making, the government has a special status in public policy making because of its unique ability to make authoritative decisions on behalf of the community (Howlett & Cashore, 2014).

Public policy is a set of interrelated decisions taken by political actors and groups regarding the selection of goals and ways to achieve them in certain situations where decisions must in principle be within the actors' power to achieve them (Jenkins, 1978). This opinion shows that public policy is a pattern of activities not only involving one independent activity but interconnected and there are interests in it. The definition by Jenkins also helps define dye's definition of the content of public policy, as it relates to the choice of objectives and ways to achieve them. Looking at policy in that way, there with it increases the significance of policy-making ideas and their knowledge by policy actors regarding the goals and tools/techniques used to achieve them (Howlett & Cashore, 2014).

In the process of policy making, there is a model of a series of activities that must be carried out, namely: (1) *problem definition and agenda-setting*; (2) *policy formulation and adoption*; (3) *implementation*; (4) *evaluation* (Knill & Tosun, 2012). How policies are made generally takes into account a set of activities or processes that take place in a political system. In practice, these activities rarely occur following this sequence of stages. Rather, they often occur simultaneously and often overlap in the process (Dye, 2017). In this study, the focus will be directed at the implementation stage to reveal the quality of SAKIP implementation policies in local government organizations in Sukabumi Regency.



Implementation is generally considered an activity to carry out policy objectives (Dye, 2017; Knill & Tosun, 2012; Smith, 1973). This stage provides an understanding of how fail or not a policy in realizing policy objectives to the provision of public services (Van Meter & Van Horn, 1975). There are many policy implementation models used in analyzing implementation, one of which is put forward by Charles O. Jones (1984), which he defines the implementation simply as *"getting the job done and doing it"* in which in its implementation demands the existence of implementing elements, budgets and organizational capabilities. The use of Jones theory in revealing the implementation of SAKIP policies because the variable characteristics focus on the implementing organization. According Jones (1984), there are three important aspects in implementing the policy, namely; (a) *organization*; (b) *interpretation*; and (c) *application* (C. O. Jones, 1984).

- a. **Organization:** Establishment or reorganization of resources, units and methods for the program to run. Jones says this variable relates to bureaucracy in public organizations that can influence policy implementation. In this variable, the author will explain the need for bureaucratic structures in implementing policies such as units formed as well as their main tasks and functions, supervisory flows and workloads. Next, the author will explain about the support of resources and politics in implementing policies.
- b. **Interpretation:** Interpreting the program into a plan and giving appropriate direction and acceptable and implemented. Furthermore, Jones interprets this interpretation as the understanding of implementers in implementing policies / programs. In this variable, the author will explain the understanding, clarity and consistency of the implementing organization in implementing policies.
- c. **Application:** Carrying out the tasks or jobs including providing goods and services/services. Applications include the routine work of services, payments, or other activities tailored to the policy objectives that have been determined. This dimension concerns the policy objectives that must be achieved by the implementing body. Jones further explained that application is a dynamic process in which the executors or officers are directed by program guidelines or specifically directed by actual conditions in the field. In this variable, the author will explain the implementation of SAKIP activities and the problems faced and existing conditions that exist at this time regarding strategy and innovation by implementors.

The law of Indonesian government performance accountability system

The emergence of performance management ideas in the Indonesian government can be seen in the era after Suharto's leadership. Beginning with the issuance of Presidential Instruction No. 7 of 1999 concerning Performance Accountability of Government Agencies aiming for agencies to manage the finance efficiently, effectively, and responsibly. Followed by the technical regulations of the State Administration Agency no. 589/IX/6/Y/99 that latter revised to No. 239/IX/6/8/2003 which requires government agencies to make strategic plans, performance plans and performance measurement in a performance accountability system to achieve the vision, mission, and goals of the organization. Since then, the performance accountability system

for government agencies has begun to be used in line with the obligation to report performance results through government agency performance reports (LAKIP).

The Government Agency Performance Report (LAKIP) compiled by each government agency is not only an administrative document, rather as a form of accountability that contains information on the activities of government agencies in carrying out their work through the programs and policies they make (Nurkhamid, 2008). LAKIP is also one of the evaluation instruments in assessing the performance management of a government agency.

For two decades after the reform, the implementation of performance management was complemented by the rules governing its implementation becomes more detailed and the method is more advanced. Until recently, the legal basis used for the implementation of the performance accountability system of government agencies in Indonesia is in Presidential Regulation No. 29 of 2014 regarding the Government Performance Accountability System (SAKIP). In the Presidential Decree, it is stated that the purpose of implementing SAKIP is for determining and measuring, collecting data, classifying, summarizing, and reporting performance to government agencies in the context of accountability and improving the performance.

In the regulation, it is mentioned that there are stages in the implementation of the performance accountability system of government agencies that bind public organizations in Indonesia to implement it, namely *(a) strategic plan; (b) performance agreements; (c) performance measurement (d) management of performance data; (e) performance reporting, and; (f) review and performance evaluation*. Technical instructions on performance agreements, performance reports and evaluation reviews are contained in the extension of technical rules in Minister of State Apparatus Empowerment Regulation Number 53 of 2014. In this study, the authors will refer to the SAKIP stage based on the Presidential Decree No. 29 of 2014 to reveal the problem of research where the Planning Board of Sukabumi regency does not show their best performance results.

RESEARCH METHODS

This research uses qualitative research method by conducting in-depth structured interviews to the informants as the main technique of data collection aiming to gain opinions and perspectives from informants (Creswell, 2014). In addition, qualitative documents are used to obtain other sources to validate the truth such as the documents of performance reports released by internal and external organization from Ministry of State Apparatus Empowerment and Inspectorate of Sukabumi Regency. This study uses a qualitative descriptive format that aims to understand and interpret the meaning of a phenomenon that occurs, to then analyze and attempt to explain the phenomenon.

In determining informants, this study uses *Purposive* techniques with consideration of the informants holds an important role in the organization related to research issues so that it will



facilitate researchers in understanding the implementation of Government Performance Accountability System in the organization. This study uses data analysis techniques that is a cyclical and interactive process that moves between four axes namely data collection, data reduction, data presentation and conclusion or verification (Miles, Huberman, & Johnny Saldaña, 2014).

RESULTS AND DISCUSSIONS

Organization

A. Organizational Structure

Organization is the main variable in the implementation of policies in public organizations before being applied in the form of activities (C. O. Jones, 1984). Jones highlights this variable to the concept of bureaucracy that characterizes public organizations which in the end that bureaucratic structure can affect the effectiveness of policy implementation (C. O. Jones, 1984). However, Jones also refers more to the ideal concept bureaucracy of Max Weber, where bureaucracy is used as a means of fulfilling bureaucratic governance objectives distributed through fixed means, limited by binding and coercive rules and sanctions, and the methods offered by the bureaucracy are designed for the fulfillment of continuous routine work (C. O. Jones, 1984).

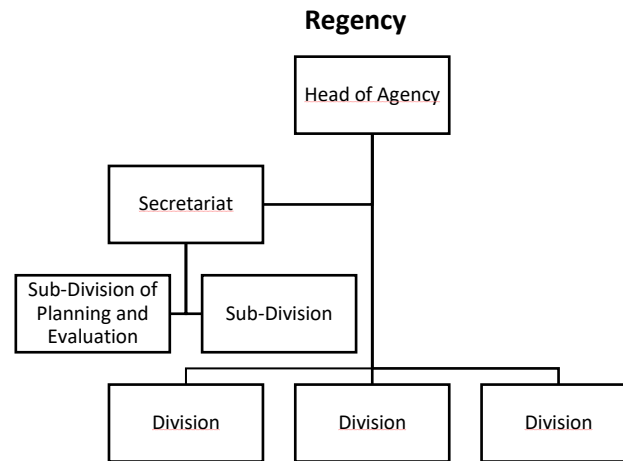
The importance of organization and its attributes is also conveyed by T.B. Smith (1973) who said that the effectiveness of implementation is supported by adequate bureaucratic and personnel structures in the organization. Similarly, Van Meter and Horn (1975) stated that the complement and fulfillment of the needs of staff became the key to the implementing body in the successful implementation of policies. Van Meter and Horn (1975) further said that there is also an important role in the degree of hierarchical control of sub-unit decisions in implementing organizations in the successful implementation of policies.

In relation to the implementation of Presidential Regulation No. 29 of 2014 on Performance Accountability System of Government Agencies in Regional Development Planning Board of Sukabumi regency, this variable looks at how the structure of organizations has been able to accommodate the implementation of SAKIP in accordance with applicable regulations. Also, how the special units are made, the range of control, and the support of resources and politics to implement the SAKIP policy.

Organizational structure is a formal system of task and authority relationships that controls how people coordinate their activities and use their resources to achieve organizational goals (G. R. Jones, 2013). The organizational structure was created to show how task are formally divided, grouped and formally coordinated (Robbins & Judge, 2015). The Planning Board of Sukabumi's current organizational structure has similarities in how structures are organized and created with other public organizations in Indonesia in general. The organization refers to the rules on

governance organizational structure that apply. The planning board's structure is regulated in Sukabumi Regent Regulation No. 76 of 2016 concerning Organizational Structure and Work Procedure of the Regional Development Planning Board. Upon the structure there is the head of organizations, Secretariat which is filled by sub-sections of supporting, and different fields.

Figure 1. Organizational Structure at Regional Development Planning Board of Sukabumi



However, in the structure of Planning Board of Sukabumi, there has been a unit that is responsible for implementation of performance accountability system policy. The unit is under the Secretariat under the name of Sub Division of Planning and Evaluation, where one of the function is to make planning and making evaluation of programs conducted by the internal organization in accordance with the SAKIP policy. In addition, there is also the Division of Research and Controlling which is responsible to evaluate SAKIP implementation in the Regional Public Organization in Sukabumi Regency where their work will be used as material for further regional planning. So, in this case, the policy of Presidential Regulation No. 29 of 2014 has not been able to make an organization respond to changes in its organizational structure. Such responses may be carried out by top-level organizations that specifically formulate organizational structures that have been able to accommodate SAKIP policies. But for implementing organizations, there are protocols that cannot be made alone because every activity, especially the organization's attributes, is regulated in applicable regulations.

The Planning and Evaluation Sub-Section has the main task of carrying out some of the Secretariat's functions in the planning and evaluation. The function of the unit in accordance with the orders in the implementation of the performance accountability system is one of them, such as carrying out the preparation of plan documents and organizational work programs, preparation of performance accountability reports, monitoring, and evaluation. It is seen that policy stages such as strategic plans to reports, evaluations and monitoring are assigned by this unit. It can be seen that functionally this unit belongs to what is referred to Mintzberg (1979) as *Technostructure*, where it contains analysts who set standards and whose work affects the work of others. Also included in the category of Supporting Staff function, considering that this

unit is integrated with other sub-division whose work supports matters related to the livelihood of the organization such as general and staffing and financial sub-divisions.

Regarding the supervision of the implementation of the performance accountability system, it is mentioned by informants that the implementation is carried out by superiors as in general. In addition, performance and behavioral supervision has been carried out with a 360-degree approach through the application of information systems created oleh external organization. So that behavioral and performance supervision can be supervised and assessed vertically and horizontally by the employees of the organization.

B. Resources and political supports

Jones (1984) criticized max weber's ideal model of bureaucracy which is full of political elements which he thinks is an important source in the implementation of bureaucracy. Given that the capacity of each organization is different according to its political support, public policy cannot be implemented and expected the same results in agencies that have different support and environments (C. O. Jones, 1984). And this political support sometimes gets less attention, but has a profound effect in the performance of policy implementation (Van Meter & Van Horn, 1975).

In terms of resources, funding has been regulated by the Regional Budget (APBD) which has been determined by the local government and its implementation also regulated in the Budget Implementation Document (DPA). In terms of employee wages, this has been regulated by the performance benefit system mechanism that exists web-based application of electronic performance report (E-LOK), where the existing method of providing benefits in the organization has been using the Employee Income Allowance (TPP) system since 2018. So that financially, the implementation of SAKIP is not experiencing obstacles, rather can be able to boost high performance if employees want high rewards as well through the existing mechanism.

But in terms of human resources, especially in the Planning and Evaluation Sub-Section responsible for the implementation of SAKIP, there is a shortage of personnel acknowledged by the head of unit and its staff. It is said that because the implementation of SAKIP is rigid and gradual, sometimes its implementers experience considerable time constraints and burdens. It is known that the unit is only filled by one staff and section head, where the total unit is only two people. It is said by informants that the gradual implementation of SAKIP policy always clashes with the implementation of other administrative needs such as SIPD from the Ministry of Home Affairs.

Interpretation

A. The understanding and clarity of law, and consistency

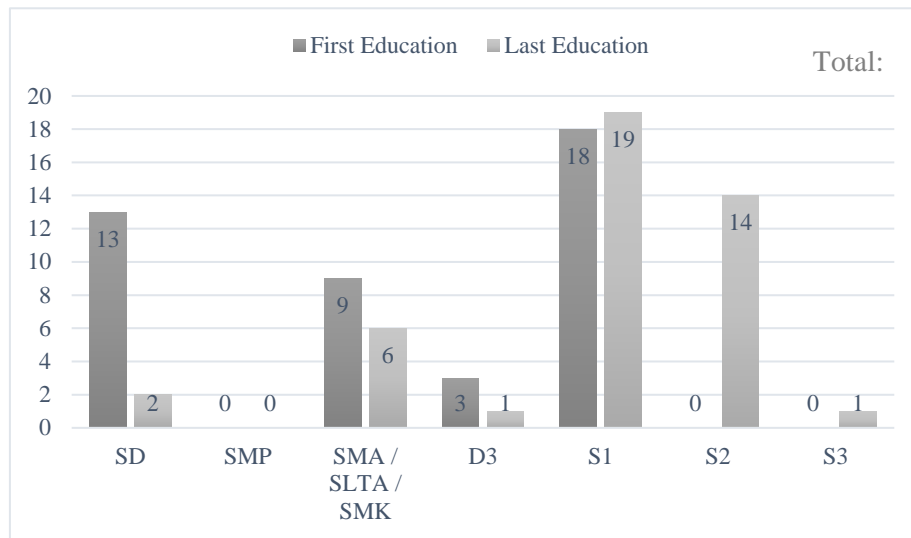
Jones (1984) describes this variable as an implementor's understanding of policy. In this variable Jones refers to George C. Edwards' opinion that in implementing policies, implementors must not only get information about policies, but also must be clear what to do. Understanding, clarity and consistency regarding the policies of the implementing body becomes the key to the success of policy implementation (Edward, 1980). Policy implementing organizations must understand very well what they will do in accordance with what is ordered. It must also be followed by the clarity of the information obtained so as not to cause ambiguity and self-interpretation of the personnel of the governing body (Edward, 1980; C. O. Jones, 1984). Also the effectiveness of policy implementation cannot be separated from the consistency of attitudes, responses and perceptions of the implementing organization in understanding and implementing policies so that policy objectives can be achieved properly (Edward, 1980).

Understanding the policy of Presidential Regulation No. 29 of 2014 in Planning Board of Sukabumi regency based on the results of interviews with informants said that it is quite well understood in each unit of staff and head of the unit. It is based on the observation of each informant who each holds the role of head of the unit in the organizational structure so that they have control over their members in carrying out a series of SAKIP activities. It is further said that this understanding should ideally be understood because its implementation takes place every day in relation to routine tasks, but they also don't deny there are some members and few unit leaders who still don't understand very well what the implementation of SAKIP policy means.

The dynamics of performance system policy understanding within Regional Development Planning Board of Sukabumi is based on several reasons, firstly because of the level and qualifications of education carried out by individuals, where some individuals experience constraints in the implementation of the stages and methods of measurement offered by the Presidential Regulation No. 29 of 2014, but it is said that this is not very meaningful considering there is always the provision of training and information by the Sub Division of Planning and Evaluation unit in facilitating material about SAKIP. It is also said that educational qualifications hinder the implementation of SAKIP only happens to a handful of people, considering Planning Board of Sukabumi requires its employees to continue their education to a high level. Even so, until now, employees still have several individuals who received primary and high school education and did not decide to continue their education to a higher level. The most compositions that still received education are in the unit of General and Staffing and Finance Sub Division under the Secretariat of Regional Development Planning Board of Sukabumi. These units also intersecting with the implementation of SAKIP in internal organization, especially in terms of personnel data needs, general affairs, and employee finance. But generally, the graph of employee education level in the final education has been filled by Strata 1 (One) and Strata 2 (Two) who do have adequate educational qualifications.



Figure 2. Personnel Education Level at Regional Development Planning Board of Sukabumi

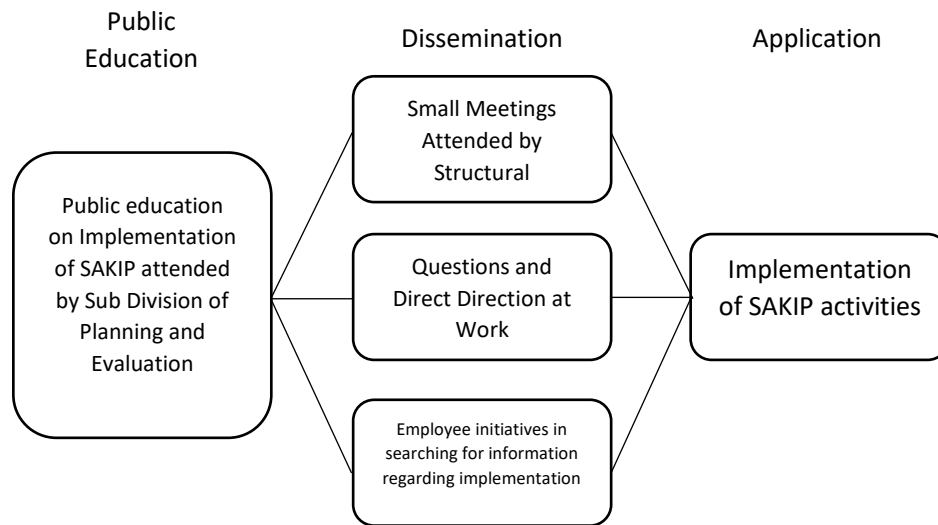


Source: Government of Sukabumi regency, 2021

Clarity on SAKIP policy in Regional Development Planning Board of Sukabumi based on informants is said that Presidential Regulation No. 29 of 2014 on Performance Accountability System of Government Agencies is quite clear on the objectives and technical implementation of its policies. The technical implementation of SAKIP is contained in Ministerial Regulation No. 8 of 2021 concerning Civil Servant Performance Management System and is said to have been understood and learned by the staff and leaders in organization. Regarding the objectives of Presidential Policy No. 29 of 2014, it has been equally understood by staff and leaders where its implementation to create a more measurable management of individual and organizational performance and produce expected outcomes. Furthermore, SAKIP policy does not contain an element of ambiguity in every stage acknowledged by informants.

Information about the clarity of SAKIP is obtained through various means, one of which is the most important is by following the public education carried out by the Regional Secretariat of Sukabumi Regency. Public education is an important communication medium in the provision of knowledge to the public or certain parties. It is said that public education on the implementation of SAKIP policy has never been held, especially in Regional Development Planning Board of Sukabumi. SAKIP policy socialization is usually obtained at forums organized by the Regional Secretariat of Sukabumi Regency. Information about the implementation of SAKIP policy is usually attended by several representatives from each agency in the Sukabumi Regency Government. In the case of Regional Development Planning Board of Sukabumi, representatives are usually attended by representatives from the secretariat or the secretary itself and accompanied by the Sub-division of Planning and Evaluation unit.

Figure 3. Flowchart of policy dissemination of SAKIP in Regional Development Planning Board of Sukabumi Regency



Source: Kab. Sukabumi, 2021

After representatives attend activities related to the provision of general and technical information, dissemination of information is carried out in various ways. First, it is done through small meetings attended by the head of field and other important staff in the organization to discuss the results of the activities attended. This is usually done at the beginning of the week. Second, dissemination is usually carried out by the Planning and Evaluation Sub-Section by going directly to certain staff and employees who feel it is necessary to know by them about the stages of SAKIP implementation for a reason for example in terms of planning and reports facing deadlines and sometimes technical implementation is not in accordance with the rules. Also, the Planning and Evaluation Sub-Section usually receives questions and directions from staff regarding the implementation of SAKIP policies at the time of the work. Third, the dissemination of information about SAKIP policy came from the initiative of organization employees in digging up information about the policy. However, this is usually done by parties directly related to the implementation of SAKIP as in the Field of Research which is indeed related to reporting and the results of the performance of local government agencies. From the results of extracting this information, usually the employees conduct SAKIP policies based on the collective point of view of the information they find.

Then it was said by the Informants that its members were committed enough to carry out SAKIP activities continuously. Dis mentioned that the implementation of SAKIP policy is actually carried out in accordance with the new rules in 2017. Prior to this, the implementation of SAKIP was said to have not been able to produce the expected performance, and its implementation was only limited to meeting the needs of the central administration. In these years, the performance of the organization produces more output, and the program is not aligned and does not fit with the strategic plan created by the organization. Some activities carried out and included in annual



activities are not a derivative of the organization's mission vision in 2016 but are still carried out. So that their organization only consistently implements SAKIP after 2017.

Understanding and clarity are indispensable in the effectiveness of policy implementation (C. O. Jones, 1984, p. 178). Although admittedly understood by some employees in understanding SAKIP policy, but in a small percentage of employees are still not able to be understood properly on the grounds of education level. Whereas a good understanding of policy influences the attitude of implementors in increasing the potential for implementation success (Van Meter & Van Horn, 1975, p. 30). Then in terms of public education or distribution of information is still considered less reaching the employee element so that the information is inadequate. In fact, it becomes important to remember the clarity of information about goals and standards and how it is delivered consistently determines the success of implementation (Van Meter & Van Horn, 1975, p. 23). Also this is in line with Edward's opinion (1980) where it is important to distribute information to personnel appropriately before the rule is implemented.

In addition, because of the source of policy information obtained from various ways, so there is an inconsistency in policy information in terms of the delivery of information and material, which the author suspects is also one of triggering the implementation of new SAKIP activities implemented in 2017 in accordance with the rules in addition to political push factors. This is in line with Edward's opinion (1980) where inconsistencies hinder staff's ability to implement policies effectively. And if various sources of communication provide inconsistencies in interpretation of policy standards and objectives and if the same source provides colliding interpretations, implementers will find it difficult to carry out the intent of the policy (Van Meter & Van Horn, 1975).

Application

A. Problem implementation, achievements, strategy

Application variable is an effort employed by implementing agency to implement policy. In the policy of Presidential Regulation No. 29 of 2014, there are several orders for performance accountability entities to conduct SAKIP starting from; *(a) strategic plan; (b) performance agreements; (c) performance measurement; (d) performance data management; (e) performance reporting; and (f) performance reviews and evaluations*. The implementation stage of SAKIP is organized based on the order and time determined by the central government. However, there is no standard rule regarding the time mentioned in the Presidential Regulation No. 29 of 2014.

It was said by the informants that Regional Development Planning Board of Sukabumi has been able to implement SAKIP policy thoroughly and in accordance with the rules in the content of presidential policy No. 29 of 2014. The organization has been able to organize SAKIP since the first policy was issued. Because as part of a performance accountability entity, agencies must be fast and able to implement them in accordance with orders from the central government. The

administrative needs of the central government are also touted as the reason for the implementation of this policy, because with it if not immediately implement SAKIP will have an impact on the finances and governance system of the government, especially Regional Development Planning Board of Sukabumi. Moreover, SAKIP policy is concerned about the process of daily activities always carried out, so inevitably have to follow the direction of the policy, especially the regulation is binding on government agencies including planning board of Sukabumi.

Furthermore, regarding the constraints in the implementation of successive stages of SAKIP policy, it is said the implementation of SAKIP has very constraints on the strategic planner section. Planning is known to involve various parties, especially in this case employees to be able to create a mature planning and to receive input and advice on future that will be carried out by the agency. But in the case of Planning Board of Sukabumi, strategic planning is said to tend to be delegated to the Planning and Evaluation Sub-Division. The strategic planning at the beginning of the year is usually held a meeting of leaders and staff that discusses the plan for the next year of organization which is adjusted to the medium-term planning of the Sukabumi regency government. Usually, in doing the planning, the Planning and Evaluation Sub-Division becomes a unit that has control over the activity.

Furthermore, in the strategic planning meeting was formed a small team consisting of various units in the organizational structure. The composition of each unit usually gives one representative to be the strategic planning team. However, this was said by Informant, only ceremonial. In the technical implementation of strategic planning of Regional Development Planning Board of Sukabumi, there is a sentiment to bestow the work on the Subdivision of Planning and Evaluation, especially to one informant who has been dealing with planning and SAKIP methods for a long time. This was conveyed to him because, in the implementation of planning it is not an easy thing that can be completed by one person only. Agency planning requires real academic advice and evidence from each field within the organizational structure to produce good planning. So far, because it has been his responsibility in SAKIP affairs, he still does this even though it is not entirely his workload. This was conveyed considering that as a State Civil Apparatus, he must continue to do so to achieve the targets and performance targets and deadlines of SAKIP implementation. It is said that because he did it himself, he did not want his own planning, so he did a kind of ball pick-up in each division to ask for advice and up-to-date information on issues that will be used as planning considerations. Plus because of his limitations in planning, he usually sees the previous year's planning to be considered in the next year's planning. But still in the end, he became the finalization on the strategic planning Regional Development Planning Board of Sukabumi regency.

Another crucial problem faces by Planning Board of Sukabumi regency is related to performance evaluation. It is said that in achieving the targets and objectives of activities, it does not always produce the expected performance. Sometimes in the previous year, the determination of targets has followed the development of issues that occurred in the year so that it is necessary to hold activities to address the problem. But over time, sometimes in the current budget year



the issue is no longer relevant and in its implementation, tends to be adjusted to align with the targets that have been determined. One informant did not mention the specifics of the case, but he mentioned in the example of the lack of good Regional Medium Term Development Plan (RPJMD) of Sukabumi Regency Year 2016-2021 which experienced various deficiencies due to the lack of competence of organization at that time in the methods of measuring performance planning in SAKIP activities.

No wonder, the achievement of the results of organizational performance after several years of progress has not been able to achieve the best results with the predicate of standard value obtained namely "BB". Although there has been an increase from 2019, it has also not been justified as a good result. Given the difference in assessments given by the Inspectorate and the Ministry of State Apparatus Empowerment, where the assessment given by the inspectorate based on the author's findings, has a higher value than the assessment made by the ministry. This indicates also that what is obtained from the assessment results by the Inspectorate has not been able to show the actual condition and may be worse. Because all this time, the Inspectorate acknowledged that there were assessment cuts or discounts adjusted to the circumstances of regional organizations rather than assessments from the Ministry that were indeed asked for evidence of performance results.

The theory of implementation of Charles O. Jones in the application variable required a good strategic in the effectiveness of public policy implementation (C. O. Jones, 1984). The implementation of SAKIP policy is currently helped using web-based made by the Agency for Personnel and Human Resources Development (BKPSDM) Sukabumi regency named Electronic Performance Report (E-LOK). E-Lok is used by organization starting in 2018. This performance report application includes filling in Employee Activity, Budget Absorption, Civil Servant Behavior, Target Performance Indicators, and Program Performance Indicators. The use of E-Lok application delivered by informants does not face any obstacles because it is given a charging guide module by BPKSDM Sukabumi Regency so that users only need to follow the instructions and adjusted to the target and individual performance.

In addition to the use of web-based performance application, other strategy, or innovations from Regional Development Planning Board of Sukabumi related to internal performance affairs are said to have not existed. So, until now the use of such performance still relies on applications from BKPSDM. When asked about other strategies to improve organization's internal performance, the entire Informant said it did as it was run as part of a routine. There is an assumption among informants that the implementation of SAKIP will be the same as the previous year because it follows the flow and distinguishes only the issues and dynamics of performance in employees. And for now, there has been no other specific strategy to improve performance, as they assume that the implementation will be the same.

Regarding achievements obtained for the implementation of SAKIP in Planning Board of Sukabumi regency as it is known that it can be assessed so far using internal performance report assessment documents by the Inspectorate and other additional documents such as the

Performance Report of Sukabumi Regency Government Agency in its planning portion. It is known that based on the assessment by the Inspectorate of Sukabumi Regency, the performance scores over a period of 3 years from 2017-2019 there was a small increase. But the increase is still less considering the role of organization as a planning element in the Sukabumi Regency Regional Government and being the main assessment agency in the assessment of LAKIP Local Government.

Policy implementation is not always successfully done optimally, there are always challenges and obstacles to the implementation process for the implementing body and people who benefit from the policy (Smith, 1973). The planning board, despite having carried out every stage in the content of SAKIP policy, at the stage of strategic planning and evaluation found obstacles admitted by informants that allow to have an influence on the performance of organizations that have not produced good performance embodied in the category of "BB". The causes of the implementation of the strategic plan are devolved in the Planning and Evaluation Sub-Division indicating a lack of teamwork and a sense of responsibility in the preparation of strategic plans every year. Plus, the evaluation conducted by the organization in addressing the value of performance report has not really been done, because the organization considers the implementation of organization performance has been good every time, they see the portion of SAKIP scores of Sukabumi regency in the planning section that has a large portion compared to other elements. But this is indeed the standard formula given by the ministry, so this cannot be justified.

CONCLUSIONS

From the research, it can be concluded that the implementation of Presidential Regulation No. 29 of 2014 on Government Performance Accountability System in Regional Development Planning Board of Sukabumi Regency has not been optimally run on each of variables in the theory of policy implementation put forward by Charles O. Jones (1984) consisting of organization, interpretation, and application. The implementation of SAKIP policy in general has sufficiently met the execution of a series of performance management activities in the policy and has been able to produce relatively standard performance values. However, as a central organization in the ranks of Sukabumi regency government, Regional Development Planning Board of Sukabumi Regency requires performance improvement efforts that will ultimately have an impact on the quality of planning and services made for the internal organization and for the Sukabumi regency government as a whole for their planning activities.

The recommendation given from this study is ranging from the increase in training and intensity to employees regarding the implementation of SAKIP activities, strengthening the team formed in the preparation of strategic planning, conducting evaluations on reports made by ministries and inspectorates, initiating initiatives for performance improvement through performance culture. Recommendations given to the policy are the need for a flow of information dissemination and the intensity of technical assistance to implementing organizations. Given the limitations of the study, it is suggested that the further research be carried out using mixed

methods to gain greater knowledge of the object of research using a quantitative approach and deepening it using a qualitative approach, so that the two data sets produce complementary research results.

REFERENCES

- Ahyaruddin, M., & Akbar, R. (2018). Indonesian Local Government's Accountability and Performance: the Isomorphism Institutional Perspective. *Jurnal Akuntansi Dan Investasi*, 19(1), 1–11. <https://doi.org/10.18196/jai.190187>
- Akbar, R. (2011). *Performance Measurement and Accountability in Indonesian Local Government*. (July).
- Akbar, R., Pilcher, R. A., & Perrin, B. (2015). Implementing performance measurement systems: Indonesian local government under pressure. *Qualitative Research in Accounting and Management*. <https://doi.org/10.1108/QRAM-03-2013-0013>
- Barzelay, M. (2001). *The New Public Management: Improving Research and Policy Dialogue*. Berkeley: University of California Press.
- Creswell, J. W. (2014). *Research Design: Qualitative, Quantitative, and Mixed Methods Approach* (4th ed.). SAGE Publications.
- De Lancer Julnes, P., & Holzer, M. (2001). Promoting the utilization of performance measures in public organizations: An empirical study of factors affecting adoption and implementation. *Public Administration Review*. <https://doi.org/10.1111/0033-3352.00140>
- Dooren, W. Van, Bouckaert, G., & Halligan, J. (2015). Performance Management in the Public Sector. In Stephen P. Osborne (Ed.), *Routledge* (Second Edi). New Yor: Routledge.
- Dye, T. R. (2017). Understanding Public Policy. In *Understanding Public Policy*.
- Edward, G. C. (1980). *Implementing Public Policy*. Washington DC: Congressional Quarterly Press.
- Frischtak, L. L. (1994). Governance Capacity and Economic Reform in Developing Countries. *World Bank Technical Paper*. <https://doi.org/10.1596/0-8213-2962-6>
- Hall, J. L. (2017). Performance Management: Confronting The Challenges For Local Government. *Public Administration Quarterly*, 41(1), 24. Retrieved from <https://www.jstor.org/stable/26383383?refreqid=excelsior%3A9e26fcae83490bd1f2b26a7b5a60a496>
- Horton, D., Alexaki, A., Bennett-lartey, S., Brice, K. N., Campilan, D., Carden, F., ... Duong, L. T. (2003). *Evaluating Capacity Development: Experience from Research and Development Organizations around the World*. Canada: International Development Research Centre (IDRC).
- Howlett, M., & Cashore, B. (2014). Conceptualizing Public Policy. In *Comparative Policy Studies* (pp. 17–33). https://doi.org/10.1057/9781137314154_2
- IMF. (2002). The Role of Capacity-Building in Poverty Reduction. Retrieved from <https://www.imf.org/external/np/exr/ib/2002/031402.htm#iv>
- Indah, C. L., & Raharja, S. J. (2020). New Public Management (NPM) as an Effort in Governance. *Jurnal Manajemen Pelayanan Publik*, 3(2), 73. <https://doi.org/10.24198/jmpp.v3i2.25342>
- Jabarprov. (2017). Jabar Targetkan Kab/Kota Capai Predikat SAKIP Minimal 'BB.' Retrieved from <https://jabarprov.go.id/index.php/news/21007/2017/01/25/Jabar-Targetkan-KabKota-Capai-Predikat-SAKIP-Minimal-BB>
- Jenkins, W. I. (1978). *Policy Analysis: A Political and Organisational Perspective*. London: Martin Robertson.
- Jones, C. O. (1984). *An Introduction to the Study of Public Policy*. Monterey, California: Brooks/Cole Pub. Co.

- Jones, G. R. (2013). *Organizational Theory, Design, and Change: Seventh Edition*. In *Pearson*. New Jersey: Pearson Education Inc.
- Jurnali, T., & Siti-Nabiha, A. K. (2015). Performance Management System for Local Government: The Indonesian Experience. *Global Business Review*, 16(3), 351–363. <https://doi.org/10.1177/0972150915569923>
- Kemenpan-RB. (2019). *Laporan Hasil Evaluasi Negara SAKIP Tahun 2019.pdf*.
- Kemenpan-RB. (2021). Menteri PAN-RB Serahkan “Rapor” SAKIP dan RB Pemda. Retrieved from <https://www.menpan.go.id/site/berita-terkini/menteri-tjahjo-serahkan-rapor-sakip-dan-rb-pemda>
- Knill, C., & Tosun, J. (2012). Public Policy: A New Introduction. In *Palgrave Macmillan*. <https://doi.org/10.1017/s0197901900000453>
- Lusthaus, C., Anderson, G., & Murphy, E. (1995). *Institutional Assessment: A Framework for Strengthening Organizational Capacity for IDRC's Research Partners*. Ottawa, Canada: International Development Research Centre (IDRC).
- Mahmudi. (2015). *Manajemen Kinerja Sektor Publik* (Edisi Ket). Yogyakarta: UPP STIM YKPN.
- Mahmudi, & Mardiasmo. (2004). Local Government Performance Measurement in The Era of Local Autonomy: The Case of Sleman Regency Yogyakarta. *Sosiosains*, Vol. 17, pp. 117–133.
- Marlian, S., Sumadinata, W. S., & Sari, D. S. (2021). The Evaluation of Policy Implementation on ASN Performance Appraisal System. *Jurnal Manajemen Pelayanan Publik*, 4(2), 177. <https://doi.org/10.24198/jmpp.v4i2.31048>
- Miles, M. B., Huberman, M., & Johnny Saldaña. (2014). Qualitative Data Analysis: A Methods Sourcebook. In *SAGE Publications, Inc.* <https://doi.org/10.4324/9781315701134-11>
- Mimba, N. P. S. H., Helden, G. J. Van, & Tillema, S. (2007). Public sector performance measurement in developing countries: A literature review and research agenda. *Journal of Accounting & Organizational Change*, Vol. 3, pp. 192–208. <https://doi.org/10.1108/18325910710820265>
- Mintzberg, H. (1979). *The Structuring of Organizations: A Synthesis of the Research, theory of management policy series*. 512. Retrieved from http://link.springer.com/10.1007/978-1-349-20317-8_23%0Ahttps://www.nrc.gov/docs/ML0907/ML090710600.pdf
- Nurkhamid, M. (2008). Implementasi Inovasi Sistem Pengukuran Kinerja Instansi Pemerintah. *Jurnal Akuntansi Pemerintah*, 3(1), 45–76.
- Osborne, D. E., & Ted, G. (1992). *Reinventing Government: How the Entrepreneurial Spirit is Transforming the Public Sector*. Plume.
- Presidential Regulation of Republic of Indonesia Number 29 of 2014 on Government Performance Accountability System
- Regulation of the Minister of Empowerment of the State Civil Apparatus of Republic of Indonesia Number 53 of 2014 on Technical Guidelines for Performance Agreements, Performance Reports and Procedures for Reviewing Performance Reports of Government Agencies
- Robbins, S. P., & Judge, T. A. (2015). *Organizational Behaviour 16th ed.* (16th Editi). New Jersey: Pearson Education Inc.
- Smith, T. B. (1973). The policy implementation process. *Policy Sciences*, 4(2), 197–209. <https://doi.org/10.1007/BF01405732>
- Sofyani, H., Akbar, R., & Ferrer, R. C. (2018). 20 Years of Performance Measurement System (PMS) Implementation in Indonesian Local Governments : Why is Their Performance Still Poor ? 11(1), 151–184.
- Sukabumi Regent Regulation Number 76 of 2016 on Organizational Structure and Work Procedure of the Sukabumi Regency Bappeda
- Van Meter, D. S., & Van Horn, C. E. (1975). The Policy Implementation Process: A Conceptual Framework. *Administration & Society*, 6(4), 445–488. <https://doi.org/10.1177/009539977500600404>

Wang, J. (2018). Performance Management in Local Government. In *Global Encyclopedia of Public Administration, Public Policy, and Governance* (pp. 1–5). https://doi.org/10.1007/978-3-319-31816-5_1865-1