UNCOVERING THE KEY FACTORS BEHIND THE DECLINE IN SAKIP PERFORMANCE: A CASE STUDY OF BPS KABUPATEN BANTUL

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Abstract

This study aims to analyze the causes behind the decline in the performance evaluation of the Government Performance Accountability System (SAKIP) at the Central Statistics Agency (BPS) of Bantul Regency in 2023. The research adopts a qualitative approach with data collection methods including interviews, observations, and documentation. Interviews were conducted with five informants who are employees of BPS Bantul Regency. The findings indicate that the decline in SAKIP performance evaluation is attributed to several key factors: changes in evaluation criteria according to the latest regulations, a lack of human resources (HR) knowledge regarding SAKIP implementation, low organizational commitment, suboptimal dissemination of SAKIP guidelines, minimal guidance from the Government Internal Supervisory Apparatus (APIP), and inadequate management of performance planning and reporting documents. The implications of these findings are expected to provide constructive recommendations and inputs for improving and enhancing SAKIP implementation at BPS Bantul Regency, thereby supporting the enhancement of accountability and performance in government agencies.

Keywords: Accountability, Evaluation, SAKIP, BPS Bantul

Introduction

Bureaucratic reform is a crucial step that every government agency must take to achieve good governance. As mandated by the Indonesian Presidential Regulation No. 81 of 2010 concerning the Grand Design of Bureaucratic Reform 2010-2025, bureaucratic reform aims to create a clean, accountable, and transparent government. A key component of bureaucratic reform is the strengthening of performance accountability, which represents the government agency's responsibility in implementing programs and activities that have been established to achieve organizational missions. This accountability is measured through performance targets reported periodically in the Government Performance Report (LAKIN), as stipulated in Presidential Regulation No. 29 of 2014 on the Government Performance Accountability System (SAKIP).

The Government Performance Accountability System (SAKIP) is designed to enhance the performance and accountability of government agencies by systematically organizing activities, procedures, and tools for performance setting and measurement, data collection, classification, summarization, and reporting. The implementation of SAKIP is based on a strategic plan document (RENSTRA) prepared for a five-year period. Evaluating the implementation of SAKIP or the Government Performance Accountability Evaluation (AKIP) is a critical step to ensure the success of SAKIP implementation in each government agency (KEMENPAN-RB, 2021).

As a non-ministerial government institution, the Central Statistics Agency (BPS) is also required to implement SAKIP across its units, including BPS Bantul Regency. Although BPS Bantul Regency demonstrated improvement in SAKIP evaluation results from 2019 to 2022, the 2023 evaluation report shows a decline of 6.26 points from category BB (70.61) to B (64.35). This decline indicates issues in SAKIP implementation that require further analysis.

Previous research has examined various factors influencing performance accountability in government agencies. Straub and Attner in Utama (2022) emphasize the importance of human resources (HR) as a key factor in organizational success. Rivai in Arifin (2013) also highlights that without adequate HR support, both in terms of quantity and quality, organizations cannot sustain and grow. Research by Febriana et al. (2023) states that the quality and management of government apparatus are crucial for achieving

organizational vision, mission, and goals. Meanwhile, Nadila et al. (2021) underscore the importance of management commitment in improving performance accountability. Additionally, goal-setting theory proposed by Locke in Fadila and Budiwitjaksono (2022) suggests that a clear understanding of goals can enhance individual commitment and motivation to achieve them.

The novelty of this research lies in its focus on analyzing the causes of the decline in SAKIP evaluation performance specifically at BPS Bantul Regency. Although various studies emphasize the importance of accountability and HR commitment, this research provides a more detailed analysis of the factors leading to performance decline within the context of BPS Bantul Regency. Thus, the results of this study can offer valuable new insights for formulating strategies to improve SAKIP implementation, both at BPS Bantul Regency and in other government agencies.

The objective of this research is to identify and analyze the factors causing the decline in SAKIP evaluation performance at BPS Bantul Regency in 2023. It is expected that this research will provide relevant recommendations for strengthening performance accountability in government agencies, thereby enhancing the quality of good governance.

Methods

This study was conducted at the Central Statistics Agency (BPS) of Bantul Regency with the aim of analyzing the causes behind the decline in the performance evaluation of the Government Performance Accountability System (SAKIP) in 2023. To achieve this objective, the study employs a qualitative approach, allowing the researcher to describe social conditions and understand the factors influencing the decline in SAKIP evaluation in depth (Arifin, 2011).

Data collection methods involved three main techniques: observation, documentation, and interviews. Observation was used to obtain a direct view of the processes and implementation of SAKIP at BPS Bantul Regency. Documentation was utilized to access secondary data from performance and evaluation reports, while in-depth interviews with BPS employees directly involved in the SAKIP team provided primary data. Sampling was done using purposive sampling technique, where the sample was selected based on specific criteria relevant to the research (Sugiyono, 2013). These criteria included BPS Bantul Regency employees, members of the 2023 SAKIP team, and those actively contributing to SAKIP implementation.
Details of the Informant Profiles Sampled for Interviews are Shown in Table 1.

Table 1. Demographic Profile of Informants

No	Name	Position
1	A	Head of the SAKIP Team and Coordinator of Performance Data Management for General Subdivision, BPS Bantul Regency
2	B	Deputy Head of the SAKIP Team and Coordinator of Performance Data Management for Bureaucratic Reform and Census Activities, BPS Bantul Regency
3	C	Secretary and Member of the SAKIP Team, BPS Bantul Regency
4	D	Member of the SAKIP Team and Coordinator of Performance Data Management for Social Statistics Activities, BPS Bantul Regency
5	E	Member of the SAKIP Team and Coordinator of Performance Data Management for Budget, BPS Bantul Regency

Source: Decree of the Head of BPS Bantul Agency number 0801015, 2023

To ensure data validity, this study employs source and data collection triangulation techniques. The same questions were posed to multiple informants, and the interview results were compared with observations and related documents. Data analysis was performed concurrently during and after data collection, following the Miles and Huberman data analysis model (Saleh, 2017). This process includes data reduction, data presentation, and drawing conclusions and verification to ensure the accuracy and consistency of the research findings. With this approach, the study aims to provide a comprehensive understanding of the causes behind the decline in SAKIP evaluation performance at BPS Bantul Regency and offer recommendations for future improvements.

Results and Discussions

The research has yielded results regarding the implementation of the Government Performance Accountability System (SAKIP) at the Central Statistics Agency (BPS) of Bantul Regency over the past five years, as shown below:

Table 2. SAKIP Implementation Evaluation Results for BPS Bantul Regency 2019 - 2023

Year	Score	Category
2019	59,77	CC (Adequate)
2020	64,34	B (Good)
2021	68,65	B (Good)
2022	70,61	BB (Very Good)
2023	64,35	B (Good)

Source: BPS Bantul performance report for 2019, BPS Bantul performance report for 2020, BPS Bantul performance report for 2021, BPS Bantul performance report for 2022, BPS Bantul performance report for 2023

Table 2 illustrates that the evaluation of SAKIP implementation at BPS Bantul Regency has fluctuated over the last five years. Although the score for 2023 remains in the *"Good"* category, there has been a decline compared to 2022, which was previously rated as *"Very Good."* In 2023, the SAKIP implementation score comprised several components: performance planning (21.3), performance measurement (18), performance reporting (8.55), and internal performance accountability evaluation (16.5). However, direct comparison of component scores for 2023 with previous years is challenging due to changes in component weights and subcomponents according to the Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation No. 88 of 2021 on Evaluation of Government Performance Accountability.

Despite BPS Bantul Regency meeting most document requests for evaluation adequately, there are weaknesses in the quality and utilization of these documents concerning performance planning, performance measurement, performance reporting, and internal performance accountability evaluation. Several factors contributing to the decline in the evaluation results of SAKIP implementation in 2023 include aspects of human resources (HR), organizational commitment, outdated SAKIP guidelines, and the impact of mentoring by auditor partners (AMS) from the Inspectorate. These factors collectively contributed to the decrease in scores and require attention and improvement to enhance future evaluation results.

Discussion

Impact of Human Resources (HR) on the Evaluation Results of the Government Performance Accountability System (SAKIP) Implementation at BPS Bantul Regency

Based on the research findings, it was discovered that a lack of HR knowledge related to SAKIP implementation has affected the decline in the evaluation results of SAKIP at BPS Bantul Regency. Although the number of employees at BPS Bantul Regency was deemed adequate by the end of 2023, with a total of 48 individuals, the limited understanding of SAKIP among employees led to a low awareness of its importance within the organization. Informant confirmations indicated that, despite having potential HR resources, understanding, and training on SAKIP were still limited.

One informant noted:

> *"The number of HR is not lacking; in fact, there are more potential staff. The office has not yet optimized HR to the maximum. There is still much potential that can be explored. By providing responsibilities and opportunities, it will encourage employees to learn, develop, and be creative." (Informant D)*

Another informant supported this view:

> *"In terms of quantity, it is sufficient. There are already many with postgraduate degrees. However, the capacity of HR to understand SAKIP is still lacking. Technical and administrative aspects must support each other. Not only the administrative staff should understand SAKIP. Since not everyone knows, there is a lack of understanding of the importance of SAKIP for the office." (Informant C)*

This finding aligns with the resource theory from Straub and Attner in Utama (2022) and Rivai in Arifin (2013), which emphasizes the importance of adequate HR support in achieving organizational progress. Research by Febriana et al. (2023) also underscores that the quality of government officials, as key organizational pillars, must be managed well to achieve the desired visions and missions.

Impact of Organizational Commitment on the Evaluation Results of the Government Performance Accountability System (SAKIP) Implementation at BPS Bantul Regency

Weak organizational commitment also contributed to the decline in SAKIP evaluation results. BPS Bantul Regency experienced several leadership changes throughout 2023, which impacted consistency and focus on SAKIP. Frequent leadership transitions led to a lack of leadership involvement in strengthening organizational commitment to SAKIP implementation. Informants mentioned that leadership transitions affected work direction and priorities in SAKIP implementation, with a greater focus on major BPS agendas such as Social Economic Registration (Regsosek) and Agricultural Census. This was confirmed by an informant who stated:

> *"Leadership transitions also affected our work direction. In the previous period, leadership lacked monitoring and evaluation. It was only intensified after a new leader came in." (Informant E)*

The performance achievements of BPS Bantul Regency in 2023 met targets, with some performance indicators even exceeding the set targets, although the process was somewhat slow. Activities supporting SAKIP, such as quarterly monitoring and evaluation meetings, strategic plan review meetings, and strategic plan achievement meetings, were conducted. However, intensive activities to understand the importance of SAKIP were not carried out due to the heavy workload at BPS during the SAKIP evaluation period in 2023, including Regsosek 2022, Regsosek 2022 Public Consultation Forum (FKP), and Agricultural Census 2023. This led to a focus on major BPS activities, as confirmed by an informant who said:

> *"Performance achievements met targets even though progress was slow. Regarding SAKIP activities, they were not intensely emphasized that year due to major BPS agendas like Regsosek, FKP, and the agricultural census, which meant the focus was on major BPS activities." (Informant B)*

This research supports the goal-setting theory by Locke in Fadila and Budiwitjaksono (2022), which shows the relationship between individual goals and performance outcomes. Additionally, research by Nadila et al. (2021) emphasizes that high management commitment is crucial for supporting effective performance accountability.

Impact of SAKIP Guidelines and AMS Inspectorate Support on the Evaluation Results of the Government Performance Accountability System (SAKIP) Implementation at BPS Bantul Regency

The inadequate dissemination of SAKIP guidelines and the lack of support from the AMS Inspectorate also impacted the results of the SAKIP implementation evaluation. The SAKIP guidelines issued were known only to a few people, and the lack of confirmation from the AMS Inspectorate regarding uploaded documents resulted in suboptimal document compliance. This was supported by informant opinions indicating the need for better dissemination and support.
One informant stated:

> *"SAKIP guidelines have not been well disseminated. There needs to be a scheduled sharing of knowledge regarding these guidelines. For this period, support from the AMS Inspectorate has been reduced. Uploaded documents were not properly confirmed." (Informant A)*

Another informant confirmed this view:

> *"There was a lack of socialization about SAKIP guidelines. The Inspectorate only reviewed them. When there were discrepancies, they accumulated and became problematic. There was insufficient time to complete the required documents." (Informant B)*

Research by Murdi and Putri (2020) reveals that the effectiveness of SAKIP implementation is influenced by guidelines and the role of internal audit bodies (APIP), which need to be increasingly effective to improve SAKIP implementation.

Impact of Planning and Performance Reporting Documents on the Evaluation Results of the Government Performance Accountability System (SAKIP) Implementation at BPS Bantul Regency

Uncoordinated planning and performance reporting documents also contributed to the decline in SAKIP evaluation results. Suboptimal coordination in documentation preparation and poorly archived supporting evidence contributed to the less-than-optimal quality of documents. Informants suggested the need for improvements in communication and documentation management to enhance SAKIP implementation.
One informant noted:

> *"Communication and coordination need to be continuously improved to avoid miscommunication. There is no integrated media for collecting supporting evidence. The implementation of SOP governance is not yet optimal and needs to be enforced further. Once the system is in place, it will be more effective in managing SAKIP." (Informant A)*

Another informant echoed this sentiment:

> *"Documentation needs to be improved. Supporting data and calculation bases still need more references. Coordination also needs to be enhanced." (Informant C)*

This research aligns with Suryani et al. (2021), which suggests that the public has the right to information about government processes, including policy formulation, implementation, and outcomes, according to stakeholder theory. It also supports Fadila and Budiwitjaksono (2022), which states that an improved reporting system correlates with better performance accountability of government agencies.

Conclusion

This study finds that the decline in the evaluation results of the Government Performance Accountability System (SAKIP) implementation at BPS Bantul Regency is due to several key factors, including changes in assessment criteria from recent regulations, lack of HR knowledge related to SAKIP implementation, weak organizational commitment, inadequate dissemination of SAKIP guidelines, minimal support from the AMS Inspectorate, and poorly coordinated planning and performance reporting documents. These factors highlight the need for enhanced internal capacity and understanding of SAKIP implementation.

The limitations of this study include the small number of informants, only five individuals, and the exclusion of the head of BPS Bantul Regency as the leader and primary person responsible for the SAKIP team, which may result in findings that are less representative of the overall situation. Future research should involve a larger number of informants, including organizational leaders, to provide a more comprehensive and valid picture of SAKIP implementation.

The implications of these findings suggest the need for increased knowledge sharing and training for employees regarding the importance of SAKIP implementation. Additionally, leadership should demonstrate strong guidance in planning and achieving performance targets and hold regular meetings to discuss the organization's vision, mission, and targets to strengthen collective commitment. The management of SAKIP documents also needs to be more systematic to support better accountability.

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