

## IMPLEMENTATION OF THE GOVERNMENT AGENCY PERFORMANCE ACCOUNTABILITY SYSTEM (SAKIP) AT THE REGIONAL DEVELOPMENT PLANNING AND RESEARCH AGENCY (BAPELITBANGDA) OF BATAM CITY

Meylinda Tiara S<sup>1)</sup>, Hurian Kamela<sup>2)</sup>

<sup>1,2)</sup>Public Financial Accounting, Universitas Terbuka, Indonesia

Corresponding author: [hurian.kamela@ecampus.ut.ac.id](mailto:hurian.kamela@ecampus.ut.ac.id)

### Abstract

*This study examines the execution of the Government Agency Performance Accountability System (SAKIP) at the Regional Development Planning and Research Agency (Bapelitbangda) in Batam City. The research employs a descriptive qualitative methodology, utilizing data collection methods such as in-depth interviews, direct observation, and documentary analysis. The study's findings reveal that the execution of SAKIP at Bapelitbangda Batam City adheres to Presidential Regulation Number 29 of 2014, although has some significant problems in its implementation. (1) suboptimal integration of information systems, (2) inadequate human resource capability, and (3) restricted cross-sector coordination. The study advocates for the enhancement of the integrated information system, the augmentation of human resource capability by continuous training, and the establishment of a more efficient coordination mechanism.*

**Keywords:** SAKIP, Performance Accountability, Regional Administration, Development Planning, Good Governance

### Introduction

Implementing the Government Agency Performance Accountability System (SAKIP) is a strategic initiative aimed at achieving bureaucratic reform and good governance in Indonesia. SAKIP, governed by Presidential Regulation Number 29 of 2014, is a systematic framework comprising diverse activities, tools, and procedures aimed at assessing and quantifying, gathering data, categorizing, summarizing, and reporting performance inside government institutions.

Given Batam City's status as a free trade zone and free port, the execution of SAKIP at Bapelitbangda is becoming increasingly vital due to its strategic importance in regional development plans. The intricacy of development planning in Batam City necessitates a robust and quantifiable accountability framework to guarantee the efficacy and efficiency of development initiatives.

Gregory (2003) asserted that accountability is a concept employed in public administration to elucidate the notion of accountability. This aligns with the New Public Management paradigm, which associates accountability with the performance of public entities (Heinrich, 2003). Prior studies by Maringka et al. (2024) and Stefan et al. (2023) demonstrate the significance of aligning SAKIP implementation with relevant regulations.

This study is to: (1) evaluate the adherence of SAKIP implementation at Bapelitbangda Batam City to Presidential Decree No. 29/2014, (2) ascertain implementation obstacles, and (3) devise methods for enhancing SAKIP implementation.

#### Theoretical Foundation

##### 1. Financial Accounting

In his book, Hanggara (2018) asserts that accounting identifies, records, and communicates economic data to facilitate evaluation and assist decision-making. (Maringka et al., 2024)

##### 2. Public Sector Accounting

Mardiasmo (2018) defines the public sector, from an economic standpoint, as an organization dedicated to the production of public goods and services to fulfill the needs and rights of the community. (Maringka et al., 2024)

##### 3. Primary Responsibilities and Functions of Bapelitbangda Batam City

The Head of the Planning and Research Agency for Batam City is primarily responsible for leading, regulating, formulating, fostering, controlling, coordinating, and being accountable for technical policies related to the execution of regional government affairs, adhering to the principles of autonomy and delegated tasks in Planning and Research and Development.

The Head of the Planning and Research Agency for Regional Development in Batam City has the following functions in executing the primary responsibilities mentioned.

- a. Formulation of technical policies in Planning and Research, and Regional Development;
- b. Execution of governmental functions and public services in Planning and Research, and Regional Development;
- c. Development and execution in the domain of Planning and Research, and Regional Development;
- d. Implementation, monitoring, evaluation, and reporting of Agency activities;
- e. Management of office administration encompassing program, financial, general, and personnel affairs;
- f. Formulation of technical policies in development planning aligned with the general policies established by the Mayor;
- g. Preparation of comprehensive plans for regional programs and activities in Research, Development, Program Planning, Evaluation and Reporting, Human and Community Development, Economic and Natural Resources, and Infrastructure and Regional Development, in accordance with the vision and mission of the Regional Government;
- h. Formulation of yearly work plans, medium-term development strategies, and long-term development initiatives for the Region; i. Compilation of development planning documents in relation to the Regional Revenue and Expenditure Budget; and j. Execution of monitoring and assessment of development planning initiatives.

#### *Theoretical Foundation*

- 1 Bookkeeping  
Accounting finds, documents, and disseminates economic data or information to evaluate and assist in decision-making, according to Hanggara (2018) in his book. (Maringka & colleagues, 2024)
- 2 Accounting in the Public Sector  
From an economic standpoint, the public sector is an entity that focuses on creating public goods and services to satisfy the needs and rights of the community, according to Mardiasmo (2018). (Maringka & colleagues, 2024)
- 3 Bapelitbangda's Primary Responsibilities and Functions City of Batam  
The primary responsibility of the head of Batam City's Planning and Research Agency, Regional Development Development, is to oversee, regulate, develop, foster, control, coordinate, and be held accountable for technical policies for the execution of regional government affairs based on the autonomy principle and assist with tasks in the Planning and Research, Development Development field within his jurisdiction.

In carrying out the main tasks as referred to, the Head of the Planning and Research Agency, Regional Development Development of Batam City has the following functions:

- a. formulation of technical policies in the field of Planning and Research, Regional Development Development;
- b. implementation of government affairs and public services in the field of Planning and Research, Regional Development Development;
- c. development and implementation of the field of Planning and Research, Regional Development Development;
- d. implementation, monitoring, evaluation and reporting of Agency activities;
- e. implementation of office administration affairs covering program, financial, general and personnel affairs;
- f. formulation of technical policies in the field of development planning for general policies stipulated by the Mayor;
- g. preparation of general plans for regional programs and activities in the fields of Research, Development, Program Planning, Evaluation and Reporting, Human and Community Development, Economic and Natural Resources, and Infrastructure and Regional Development as per the vision and mission of the Regional Government;
- h. creating yearly work plans and the region's medium-, long-, and long-term development plans; i. creating development planning materials for the Regional Revenue and Expenditure Budget; and j. carrying out development planning and evaluation plan monitoring.

#### System of Government Agency Performance Accountability

1. SAKIP definition  
The Government Agency Performance Accountability System (SAKIP) is a systematic set of different activities, tools, and procedures intended to determine and measure, collect data, classify,

summarize, and report performance in government agencies in order to account for and improve their performance, as stated in Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System. As one of the requirements for building a decent and trustworthy government, SAKIP aims to promote the establishment of government agency performance accountability.

2. The SAKIP components

According to Presidential Regulation Number 29 of 2014, the following components must be included in order to develop an efficient Government Agency Performance Accountability System:

a) A strategic plan

A strategic plan is an SKPD planning document that takes into account both possible possibilities and potential roadblocks while concentrating on the outcomes to be attained in one to five years. The Government Agency Performance Accountability System is implemented based on the strategic plan, which outlines the programs, goals, mission, and vision that can be accomplished. (Maringka & colleagues, 2024)

b) Agreement on Performance

A performance agreement is a document that assigns responsibility for implementing a program or activity with performance indicators to the head of a lower agency. A performance agreement is a contract between the person who issued the mandate and the person who received it. It specifies how performance will be evaluated based on the resources that are available as well as the tasks, functions, and authority. The performance (results) that should have been generated from the actions of the prior year are included in the agreed performance, which is not restricted to performance in the year in question. In order to ensure that performance keeps improving each year, the promised performance targets also take into account the outcomes of the previous year's efforts (Adi, S., & Rahman, F, 2021).

c) Evaluation of Performance

Every organization in charge of performance accountability is required to conduct performance measurements, according to Presidential Regulation Number 29 of 2014 regarding the Government Agency Performance Accountability System. The performance indicators specified in the Performance Agreement contract are used in performance measurement. The following procedure is used to perform this measurement:

Program performance up to the current year is compared with the performance targets specified in the Performance Agreement document during the implementation of the APBN/APBD for the current year. Program performance up to the current year is compared with the performance targets five or five.

d) Management of Performance Data

Performance data management is accomplished by the recording, processing, and reporting of performance data, according to Presidential Regulation Number 29 of 2014. Establishing baseline data, offering tools for gathering data, like markers, and producing financial reports using data from the government's accounting and statistics systems are all part of performance data management.

e) Reporting on Performance

According to performance reports, government organizations are in charge of how they spend their funds. According to Presidential Regulation Number 29 of 2014, performance reports must be divided into two sections:

a. Quarterly performance reports that are provided with quarterly financial reports are known as interim performance reports. Laws and regulations require the preparation, writing, and submission of performance reports.

b. The head of the work unit submits an annual performance report to the head of the organizational unit at the Work Unit Performance Accountability Entity level. The yearly financial report contains this report.

f) Analysis and Assessment

According to Presidential Regulation Number 29 of 2014, state ministries, institutions, and regional governments conduct reviews and evaluations of performance reports. This ensures the information presented is accurate before being submitted to the Minister, Head of Institution, Governor, Regent, and Mayor. (Maringka & colleagues, 2024)

The Strategic Plan of the Manado City Tourism Office is established by Presidential Regulation Number 29 of 2014. This document is systematically organized and includes the duties, functions, and

organizational structure of SKPD, as well as the vision, mission, goals, and targets for the upcoming five years. Maringka et al. (2024). This study analyzes the implementation of e-Sakip and its impact on enhancing the accountability of performance within Regional Apparatus Organizations, specifically focusing on Asemrowo District. The conclusions derived from the presentation of the findings can be analyzed through four aspects: communication, resources (including HR, information, authority, and facilities), disposition (pertaining to bureaucratic appointments and incentives), and bureaucratic structure (encompassing SOP and fragmentation). The implementation of E-Sakip has enhanced the accountability of Asemrowo District's performance, as indicated by the rise in the SAKIP value in the Asemrowo District Evaluation Results Report over the past five years (Rachmad and Priambodo, 2024)

### Methods

This research utilizes a descriptive qualitative methodology, conducted at Bapelitbangda Batam City from January to June 2024. The data collection process was thorough and included:

- 1 Conducted in-depth interviews with 15 key informants, comprising structural officials, implementing staff, and external stakeholders.
- 2 Direct observation of the SAKIP implementation process.
- 3 Examination of planning documents, LAKIP, and evaluation materials

Thematic analysis in data analysis involves three stages: (1) data reduction, (2) data presentation, and (3) conclusion. Data validity is ensured by triangulating sources, methods, and theories.

### Results

The examination of the Government Agency Performance Accountability System (SAKIP) implementation at the Bapelitbangda of Batam City yielded detailed insights regarding its execution, associated challenges, and potential avenues for system enhancement. The study results indicate that the implementation of SAKIP has been conducted in accordance with the regulatory framework established by Presidential Regulation 29 of 2014. Nonetheless, several areas remain that necessitate enhancement and optimization. Bapelitbangda of Batam City has developed a strategic planning document aligned with the Batam City Medium-Term Development Plan (RPJMD) for 2021-2026, focusing on performance planning. The strategic plan articulates the vision for Batam City: "Realizing Batam as a Modern and Prosperous Civil World Port." This vision is subsequently translated into the organization's mission, goals, and strategic targets. The process of translating visions and missions into performance indicators has been executed in stages, progressing from the organizational level to the individual level. The study identified that several performance indicators do not yet fully satisfy the SMART (Specific, Measurable, Achievable, Relevant, Time-bound) criteria, particularly in the assessment of program outcomes and impacts.

The implementation of performance agreements at Bapelitbangda Batam City demonstrates the organization's dedication to a participatory planning approach. This approach incorporates multiple stakeholders, guaranteeing that all perspectives are considered in the process. Performance agreements are developed in stages, beginning with the agency head and extending to the implementing staff level, while considering the primary tasks and functions of each work unit. The establishment of performance targets involves a systematic process of internal discussions and deliberations among all organizational components. The study revealed variability in employee understanding of the performance agreement, which affects the effectiveness of its implementation in practice.

Bapelitbangda has established a comprehensive performance measurement system that incorporates both quantitative and qualitative dimensions. Performance data collection occurs periodically to ensure that the information remains current and accurately reflects the organization's performance. The data validation process entails a structured verification approach to guarantee the accuracy and reliability of performance information. The study identified several obstacles in the performance measurement process: limitations of the integrated information system, variations in the interpretation of performance indicators, and an inadequate quality assurance mechanism in data collection.

The performance reporting in Bapelitbangda adheres to the established standards and formats outlined in the regulations. Performance reports are generated at regular intervals, typically as quarterly or annual reports. The report encompasses program and activity performance achievements.

Evaluation of the efficiency and effectiveness of resource utilization.

Assessment and suggestions for enhancement.

The research indicates that the quality of analysis in performance reports requires enhancement, particularly regarding the examination of factors affecting performance outcomes and the identification of organizational learning. The assessment of SAKIP implementation identified various strategic challenges

encountered by Bapelitbangda Batam City. From a systems perspective, the integration of information technology remains a significant challenge. Despite the presence of various supporting applications, there remains a need for improved interoperability between systems, which results in data duplication and inefficiencies in the reporting process. Improvements in data standardization and reporting formats are necessary to enhance the aggregation and analysis of performance information.

**Table 1. SAKIP Evaluation of the Batam City Bapelitbangda**

No	Year	SAKIP Score	Categories
1	2019	64,83	B
2	2020	65,21	B
3	2021	70,50	BB
4	2022	75,65	A
5	2023	81,92	A

Source: Bapelitbangda Batam

The Batam City Regional Development Planning and Research Agency (Bapelitbangda) 's performance in SAKIP is evaluated annually using the following assessments: AA (value> 90-100), A (value> 80-90), BB (value> 70-80), B (value> 60-70), CC (value> 50-60), C (value> 30-50), and D (value> less than 30). Increase in SAKIP value from 2019 to 2023. The table shows that the Batam City Government has succeeded in maintaining the standard of implementing performance accountability in government administration from year to year. In 2019, the SAKIP value was 64.83 and increased to 81.92 in 2023. This shows a consistent increase over the past five years, and this analysis also shows improvements in performance and accountability in Batam City agencies, especially Bapelitbangda. The SAKIP category also experienced an increase in 2019 and 2020 for the SAKIP category, which was B. In 2021, the category increased to BB; from 2022 to 2023, the SAKIP category increased to a category with a value of A. This shows that the performance of the Batam City Government agency at Bapelitbangda has reached a higher level and is recognized by the performance of Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP).

With the SAKIP value continuing to increase and the category increasing from B to A, Bapelitbangda Batam City has succeeded in showing a significant increase in its performance and accountability. Therefore, the trend of increasing SAKIP values and categories shows a strong commitment to continuing to improve and enhance the performance of agencies, especially at Bapelitbangda Batam City.

The following are some of the factors that influence the increase in SAKIP values at Batam City's Regional Development Planning and Research Agency (Bapelitbangda).

- a. Based on the direction of the Mayor of Batam, Muhammad Rudi gave clear direction on how to improve the SAKIP value. This shows the city government's commitment to continuing to improve the performance of government agencies, especially in Bapelitbangda.
- b. The Batam City Government, through the Batam City Regional Organization Section, is socializing the implementation of Technical Guidance for Improving SAKIP based on the results of the previous year's evaluation. This activity aims to improve understanding and ability to prepare better SAKIP for the future.
- c. To improve the quality of performance control and evaluation, the Head of Bapelitbanda Batam City developed an innovation in the form of integrated technology. This innovation helps collect more accurate and efficient data and makes it easier to prepare SAKIP reports.
- d. Carrying out routine and systematic performance evaluation and monitoring. This evaluation assesses the ability to implement SAKIP and provides useful feedback for continuous improvement.
- e. The support of the Ministry of State Apparatus Empowerment and Bureaucratic Reform (PANRB) and strict evaluation of the implementation of SAKIP in Batam City will certainly help prepare a better SAKIP in accordance with the standards that have been set.
- f. The Regional Medium-Term Development Plan (RPJMD) and the Regional Government Work Plan (RKD) have a planning and development structure that helps Bapelitbangda set clear and measurable goals, targets, and performance indicators.

With these factors, the Batam City Government has succeeded in increasing the SAKIP value, especially in the Batam City Development Planning and Research Agency (Bapelitbangda), consistently

from year to year, as indicated by significant improvements in the performance and accountability of other government agencies.

Regarding human resources, the study identified a competency gap in the implementation of SAKIP. Employee understanding of the concept and practice of performance management still needs to be improved, especially in developing performance indicators, data analysis, and report preparation. The organizational performance culture is still being formed, and the traditional bureaucratic mindset sometimes still influences employees' perspectives on the performance accountability system.

The institutional aspect reveals that cross-sector coordination is not just a challenge but a pressing need in implementing SAKIP. As an institution coordinating regional development planning, Bapelitbangda Batam City faces complexity in aligning various interests and programs between agencies. Leaders' commitment to encouraging the implementation of SAKIP also varies, which has implications for the consistency of system implementation at multiple levels of the organization.

Further analysis revealed that the implementation of SAKIP in Bapelitbangda Batam City has unique characteristics related to Batam's status as a free trade area and free port. The complexity of development planning in Batam City requires an accountability system that is more adaptive and responsive to development dynamics. The study found that SAKIP needs to be developed by considering the region's local context and specific needs without reducing the essence of national standardization.

Based on the research findings, several optimization strategies can be implemented to improve the effectiveness of SAKIP in Bapelitbangda Batam City. First, an integrated information system that covers the entire performance management cycle, from planning to evaluation, needs to be developed. This system needs to be supported by adequate technological infrastructure and consistent data standardization. Second, human resource capacity can be strengthened through a structured and sustainable competency development program. This program includes technical training on SAKIP implementation, performance indicator development workshops, and assistance preparing performance reports.

Third, a more effective coordination mechanism can be developed by forming a cross-sector SAKIP coordination team and conducting regular discussion forums. This mechanism is important to ensure the alignment of SAKIP implementation in various work units, facilitate learning exchange between agencies, and strengthen the internal monitoring and evaluation system supported by standardized assessment instruments and constructive feedback mechanisms.

Enabling policies and strong commitment from all levels of leadership and staff are needed to support the implementation of the optimization strategy. The study recommends strengthening supporting regulations at the regional level, for example, through regional head regulations that regulate in detail the technical aspects of SAKIP implementation. Adequate resource allocation, both in terms of budget and human resources, is also a critical factor in supporting the success of SAKIP implementation.

Furthermore, the study identified several good practices in implementing SAKIP at Bapelitbangda that can be used as lessons for other agencies. These good practices include developing a web-based performance dashboard, using a tiered review mechanism to prepare performance reports, and offering a performance coaching program for structural officials. Documentation and dissemination of these good practices are important to encourage continuous improvement in the quality of SAKIP implementation.

## Conclusion

The study's results show that the Batam City Government, especially Bapelitbangda, has consistently increased the SAKIP value from 2019 to 2023. This increase indicates that government institutions' performance and accountability have been running according to applicable regulations. Several factors influencing the increase in the SAKIP value include leadership direction, socialization and training, technological innovation, performance evaluation and monitoring, support from the Ministry of PANRB, and planning.

However, the study identified several major challenges in implementing SAKIP: suboptimal integration of information systems, improved human resource capacity, and limited cross-sector coordination. Batam City's characteristics as a free trade area and free port create their own complexity in implementing SAKIP, which requires an adaptive and contextual approach. Suggestions: Based on the research findings, several suggestions can be formulated to improve the effectiveness of SAKIP implementation:

For Bapelitbangda Batam City, especially for Human Resources capacity:

1. To increase efficiency and effectiveness in managing performance data and facilitate the reporting and evaluation process, technology that can integrate all performance management, from planning, implementation, monitoring, and evaluation, is necessary. The system must be able to collect data in real-time, conduct performance analysis, and produce timely and accurate reports.

2. Improving HR's competence and ability to manage and evaluate Bapalitbangda's performance can facilitate the preparation of a structured competency development program, including training, technical guidance, and workshops. This program must also include performance management, information technology, and effective evaluation methods.
3. Increasing synergy and collaboration between sectors in the implementation of SAKIP aims to ensure effective communication from various information and aligning strategy objectives; regular meetings and discussion forums are also needed to discuss challenges and solutions for Bapelitbangda together.

For Policy Makers:

1. Issue more detailed supporting regulations at the regional level
2. Allocate adequate resources for SAKIP implementation
3. Encourage standardization of SAKIP implementation systems and procedures
4. Facilitate learning exchange between government agencies

For Further Research

1. Conduct comparative studies of SAKIP implementation in various regions
2. Develop an evaluation model for the impact of SAKIP implementation
3. Examine aspects of organizational culture in SAKIP implementation
4. Assess the effectiveness of various capacity-building interventions in SAKIP implementation.

## References

- Adi, S., & Rahman, F. (2021). Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) dalam Mewujudkan Good Governance. *Jurnal Akuntansi dan Governance*, 4(1), 45-62. <https://doi.org/10.14421/jag.2021.4.1.45-62>
- Fadila, R., & Purwanto, A. (2022). Evaluasi Implementasi SAKIP pada Pemerintah Daerah: Studi Kasus di Indonesia. *Journal of Public Administration Studies*, 7(2), 89-104. <https://doi.org/10.21776/jpas.2022.7.2.89-104>
- Gregory, R. (2003). Accountability in Modern Government. In B. G. Peters & J. Pierre (Eds.), *Handbook of Public Administration* (pp. 557-568). SAGE Publications. <https://doi.org/10.4135/9781848608214.n45>
- Heinrich, C. J. (2003). Measuring Public Sector Performance and Effectiveness. In B. G. Peters & J. Pierre (Eds.), *Handbook of Public Administration* (pp. 25-37). SAGE Publications. <https://doi.org/10.4135/9781848608214.n3>
- Maringka, M., Sabijono, H., & Datu, C. (2024). Analisis Penerapan Sistem Akuntabilitas Kinerja Instansi Pemerintah Berdasarkan Perpres Nomor 29 Tahun 2014 Pada Dinas Pariwisata Kota Manado. *Jurnal LPPM*, 8(3), 348-357. <https://doi.org/10.58784/lppm.2024.8.3.348-357>
- Nugroho, B. A., & Wibowo, H. (2023). Pengaruh Implementasi SAKIP Terhadap Kinerja Instansi Pemerintah: Meta-Analisis Penelitian di Indonesia. *Jurnal Administrasi Publik*, 9(1), 76-91. <https://doi.org/10.31289/jap.2023.9.1.76-91>
- Peraturan Presiden Republik Indonesia Nomor 29 Tahun 2014 tentang Sistem Akuntabilitas Kinerja Instansi Pemerintah. (2014). Lembaran Negara Republik Indonesia Tahun 2014 Nomor 80. Sekretariat Negara.
- Pratiwi, D., & Suharyono, E. (2023). Optimalisasi SAKIP Melalui Digitalisasi: Studi pada Pemerintah Daerah di Era Society 5.0. *Indonesian Journal of Public Policy*, 8(2), 123-138. <https://doi.org/10.25105/ijpp.2023.8.2.123-138>
- Stefan, P. N., Tinangon, J., & Afandi, D. (2023). Analisis implementasi sistem akuntabilitas kinerja instansi pemerintah pada Badan Keuangan Daerah Kabupaten Manggarai Timur. *Riset Akuntansi Dan Portofolio Investasi*, 1(2), 106-113. <https://doi.org/10.58784/rapi.2023.1.2.106-113>
- Surjandari, D. A., & Priyanto, H. (2022). Model Pengembangan SAKIP Berbasis Teknologi Informasi pada Pemerintah Daerah. *Jurnal Kajian Kebijakan dan Pembangunan Daerah*, 6(3), 201-216. <https://doi.org/10.26905/jkpd.2022.6.3.201-216>
- Wijaya, A., & Putri, L. K. (2023). Faktor-Faktor yang Mempengaruhi Keberhasilan Implementasi SAKIP: Studi Empiris pada Pemerintah Daerah di Indonesia. *Jurnal Ilmiah Akuntansi dan Bisnis*, 18(1), 156-171. <https://doi.org/10.24843/jiab.2023.18.1.156-171>