(RESEARCH ARTICLE)

Implementation of E-SAKIP policy in improving the performance of civil servants at Bakp Gorontalo state university

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Abstract

This study aims to determine the Implementation of the e-SAKIP Policy in improving the performance of civil servants at BAKP Gorontalo State University. The research was conducted using a qualitative descriptive approach by revealing the phenomena that occurred through the assessment of employee activities at BAKP Gorontalo State University. To collect data, researchers conducted interviews with several informants, conducted continuous observations, and studied documents related to the SAKIP implementation policy at BAKP Gorontalo State University. Furthermore, conduct data analysis through data reduction and presentation, and conclude. The results showed that the implementation of the e-SAKIP Policy in Improving the Performance of Civil Servants at BAKP Gorontalo State University, seen from: a). Planning, b). Implementation, c). Evaluation has been carried out but at the implementation stage, it is still not optimal, because there are still various problems such as activities that are not contained in the performance agreement, and this happens a lot in units or faculties at Gorontalo State University. And in the evaluation aspect, monitoring and evaluation are not carried out thoroughly. The determinants of the implementation of the e-SAKIP policy in improving the performance of civil servants at BAKP Gorontalo State University, seen from: a). the level of apparatus compliance, the smoothness and absence of problems, and performance as one of the supporting factors for the SAKIP policy have been implemented, but not yet maximized because they are still experiencing several obstacles because there are still employees who are not compliant and problems that arise in each unit/faculty.

Keywords: Implementation; Policy; SAKIP; Civil servants

1. Introduction

The Government Agency Performance Accountability System (SAKIP), is built and developed to realize accountability for the implementation of the main duties and functions as well as the management of resources for implementing policies and programs entrusted to each government agency based on an adequate accountability system. Each Regional Apparatus Organization is periodically required to communicate the achievement of the organization's strategic goals and objectives to stakeholders, which is outlined through Performance Reports (LKj). The preparation of Performance Reports / LKj, in the Government Agency Performance Accountability System (SAKIP), is carried out through the process of preparing strategic plans, preparing Performance Plans, as well as Performance Measurement and Performance Evaluation.

The Government Agency Performance Accountability System, hereinafter abbreviated as SAKIP, is a systematic set of various activities, tools, and procedures designed to determine and measure, collect data, classify, summarize, and report performance in government agencies, in the context of accountability and improving the performance of government agencies.

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Based on the Presidential Regulation of the Republic of Indonesia Number 29 of 2014 concerning the Performance Accountability System of Government Agencies, the implementation of SAKIP is carried out in stages at the level of: a). Ministries; b). Echelon I units; c). State Universities; d). Echelon II units; e). Work Unit; and f). UPT. Following Presidential Decree No. 29 of 2014, Gorontalo State University as one of the State Universities located in Gorontalo Province is obliged to organize a Government Agency Performance Accountability System (SAKIP).

Gorontalo State University has Key Performance Indicators (IKU) which are described from the goals and objectives of the vision and mission for 2019-2024. In achieving this target, Gorontalo State University organizes professional, transparent, and high-accountability governance and services towards *good university governance* with the main indicators of government performance accountability values. To achieve Good Governance, and improve the implementation of a more efficient, effective, clean government, Gorontalo State University prepared a Performance Accountability Report.

The UNG Performance Accountability Report is submitted to the Main Unit of Trustees, namely the Secretariat General of the Ministry of Education and Culture. The Performance Accountability Report is an SPI instrument related to the components of Control Activities. The nature of the Government's Internal Control System, states that the State Financial Management System must be accountable and transparent, where the administration of government from Planning, Implementation, Supervision to accountability must be orderly, controlled and efficient, and effective. For this reason, a system is needed that can provide adequate confidence that the implementation of activities at a government institution can achieve its goals to be efficient and effective, report on reliable management of state wealth, and secure state assets by encouraging compliance with laws and regulations.

The 2019 UNG Government Agency Performance Accountability Report (LAKIP) is externally a medium for agencies to convey performance accountability to all interested *stakeholders* and can be used as material for evaluating performance accountability for those in need, while internally it is intended as a refinement of planning documents, implementation of programs and activities as well as refinement of policies needed on the period to come. (Lakip UNG. 2019).

The implementation of the SAKIP policy, especially in the Bureau of Academic, Student Affairs, and Planning (BAKP) of Gorontalo State University (UNG) has been implemented. The Bureau of Academic, Student Affairs, and Planning is the implementing element in the field of academic administration, student affairs, planning, and information systems which is under and directly responsible to the Rector. The Bureau of Academic Administration, Student Affairs, Planning, and Information Systems is headed by a Head. The Bureau of Academic Administration, Student Affairs, Planning, and Information Systems carries out the following functions: 1) Implementation of educational administration and cooperation; 2) Implementation of student administration; 3) Implementation of planning administration and information systems. The implementation of the SAKIP policy includes strategic planning, performance agreements, performance measurement, performance data management, performance reporting, and performance evaluation. (Lakin UNG, 2020: 24).

The implementation of SAKIP starts from strategic planning and work agreements which include RPJMN, RENSTRA, and CTR which are compiled under the vision and mission of UNG, while at the work agreement stage in the current year, the implementation of this performance determination will be carried out performance measurements to determine the extent of performance achievements that can be realized by the organization and reported in a performance report commonly called the Government Agency Performance Accountability Report (LAKIP). Furthermore, performance measurement is used as a basis for assessing the success and failure of achieving the Goals associated with the strategy (implementation of programs/activities). Work evaluation, and achievement of each activity performance indicator to provide further explanation of things that support the success and failure of the implementation of an activity. The evaluation aims to determine the achievement of realization, progress, and constraints so that they can be assessed and studied for the improvement of the implementation of programs/activities in the future. As well as reporting, UNG is obliged to compile and submit performance accountability reports. This reporting is intended to communicate the performance achievements of the Organizational Unit in a fiscal year that is associated with the process of achieving the organization's strategic goals/objectives. The Organizational Unit concerned must account for and explain the success and failure of the level of performance it achieves.

Based on the results of observations in the field that the implementation of SAKIP at BAKP Gorontalo State University is considered not optimal, this is characterized by the lack of communication established in each field, including academics, student affairs, and planning, this triggers the emergence of miscommunication that often occurs so that the achievement of the expected performance is difficult to achieve.

Setting the objectives of key performance indicators, where there are still many units that do not understand and implement the goal setting of performance indicators, this is evidenced by the results of the researchers' observations that the implementation of the achievement of Key Performance Indicators (IKU) is still constrained by program planning and implementation that is not going well.

2. Referral sources

2.1. Management

Management comes from the word to manage which means to manage. In terms of regulation, there will be problems, problems, processes, and questions about what is regulated, who governs, why it should be regulated and what is the purpose of the arrangement. Management also analyzes, sets goals/objectives, and determines tasks and obligations properly. effective and efficient.

Syafri, (2016) explained management in organizations that are directed to achieve organizational goals effectively and efficiently. Terry (1973) explained, "*Management is a performance of conceiving and achieving desired results through group efforts consisting of utilizing human talent and resources*". The process of directing and mobilizing human and other resources, such as materials, money, methods, and markets to achieve organizational goals.

2.2. Implementation concept

Van Meter and Van Hom (Wahab, 2012: 135), explain that policy implementation is actions carried out either by individuals, officials, or government or private groups directed at achieving the goals outlined in policy decisions, so that, in essence, in the opinion of researchers, policy implementation can be understood as concrete actions taken by policy implementers in achieving policy objectives that Implemented.

2.3. Policy Implementation Model

2.3.1. Implementation Model According to Charles O. Jones

Charles O. Jones said that: Policy implementation is an activity intended to operate a program by considering three main activities of activity, namely: 1) Organization, 2) Interpretation, and 3) Application (application).

2.3.2. Ripley and Franklin models

According to Ripley and Franklin that: "The success of program policy implementation is viewed from three factors: a) compliance perspective that measures implementation of implementing apparatus compliance, b) implementation success is measured by smooth routines and absence of problems, and c) successful implementation leads to performance that satisfies all parties, especially program beneficiary groups".

2.4. Government Agency Performance Accountability System (SAKIP)

Government Agency Performance Accountability System (SAKIP), as referred to in Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies, Presidential Instruction Number 7 of 1999 concerning Accountability of Performance of Government Agencies and Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform Number 29 of 2010 concerning Guidelines for the Preparation of Performance Determination and Performance Accountability Report of Government Agencies, Built and developed to realize accountability for the implementation of duties and functions as well as the implementation of government agency programs. Each government agency is required to communicate the achievement of the organization's strategic goals and objectives to stakeholders, as outlined through the Government Agency Performance Accountability Report (LAKIP).

3. Methods

Research conducted at the General and Finance Bureau of Gorontalo State University. Jl. Sudirman Gorontalo Province is qualitative descriptive research. Researchers want to reveal the phenomenon that occurs in the community of employees who are targeted by the SAKIP policy through observation of community activities, conducting in-depth interviews with informants who know and are targeted by the SAKIP policy, and conducting a literature study on various references and documents related to the problems that are the focus of this study.

The data used are primary data and secondary data analyzed using qualitative data analysis techniques. In the early stages of research, data reduction is collecting data according to the focus and sub-focus of the research. Furthermore, the data is presented and described so that conclusions can be drawn following the findings of the study. The data analyzed is validated through data triangulation techniques, the extension of observations, the addition of references, and focus group discussion.

4. Results and discussion

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4.1. Planning

E-Sakip policy planning at BAKP Gorontalo State University has been implemented optimally. Rifai, (2016) explained that planning is a series of predetermined actions. This is in line with Ferdelnce, et al (2021), the SAKIP of the Regional Government of East Sumba Regency in improving local government accountability is still not effective, from the dimension of achieving goals that are not met in terms of timeliness and targets that are targeted in the performance indicators set out in the document. With planning, various visions, missions, strategies, goals, and objectives of the organization are prepared at the initial level using decision making which is also the core of management, and in its implementation the planning activities prepared should include the following: Planning is Establishing Alternatives, Planning Must Be Realistic and Economical, The need for coordination in planning, Planning must be based on experience, knowledge, and intuition, Planning must be based on participation, Planning must take into account all possibilities, Planning must be flexible (flexible), Planning must be able to be the foundation for other management functions, Planning must be able to make maximum use of available facilities, Planning must be dynamic, Planning must have enough time, Conduct alternative assessments, and choose alternatives

4.2. Implementation

The implementation of E-SAKIP policy in improving the performance of civil servants at BAKP UNG has been implemented, but it has not been optimal, because there are still various problems such as activities that are not contained in the performance agreement, and this happens a lot in units or faculties at Gorontalo State University. Based on Permenndikbud No. 39 of 2020 concerning the Performance Accountability System of Government Agencies at the Ministry of Education and Culture, the management of performance data of the Ministry, echelon I units, and state universities/echelon II units/Work Units/UPT manages Performance data by a) recording Performance data; b) processing Performance data; and c). report Performance data. Performance data management as referred to in paragraph (1) includes: a. determination of basic data, provision of data acquisition instruments in the form of recording and registration; c. data administration and storage; and d. compilation and germination, as for the implementation of performance management 1) carried out quarterly through an application managed by the bureau in charge of planning.

This is in line with the results of Friska's research, (2019) so far implementing the Government Agency Performance Accountability System in Electronic form (E-Sakip) which has not yet known benefits and performance achievements. Hasibun, (2014) explained that Direction is directing all subordinates, to be willing to work together and work effectively to achieve goals. Direction is to make all members of the group willing to work together and work sincerely and passionately to achieve goals by planning and organizing efforts.

Evaluation has not been carried out optimally, this can be characterized by the lack of evaluation, especially in the field of budget analysis. The implementation of the SAKIP evaluation must be carried out evenly by the SPI team formed.

There are several indicators of SAKIP performance evaluation assessment, namely through several components, namely: 1). How to fulfill strategic planning, quality, and implementation in the field, 2) then will assess annual planning indicators, then performance measurement will be carried out, which will then be carried out performance reporting containing the fulfillment of reports, presentation of performance information presented and how to utilize the results of the performance evaluation carried out, and the last indicator carried out related to evaluation is the achievement of the performance objectives of the BAKP UNG organization consisting of the achievements of performance agreements and other performance achievements as described in the SAKIP Evaluation Guidelines, (2021). Based on the explanation of the results of the research above, it can be affirmed that the implementation of the evaluation of the implementation of the E-Sakip policy in improving the performance of civil servants in BAKP UNG has been implemented but has not been optimal. The non-optimal implementation of the evaluation is caused by the uneven implementation of the evaluation in various related fields.

Determining factors in the implementation of the e-SAKIP policy in improving the performance of civil servants at BAKP Gorontalo State University implementation of the Government Agency Performance Accountability System (SAKIP) as referred to in Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System. To find out the extent to which State Universities that fall within the scope of the Ministry of Education, Culture, Research, and Technology implement their Government Agency Performance Accountability System (SAKIP), and at the same time to encourage improvements in the performance of government agencies, it is necessary to evaluate the implementation of SAKIP. This evaluation is expected to encourage Regional Apparatus to consistently improve the implementation of its SAKIP and realize the performance achievements (results) of its Agencies as mandated in the RPJMD. However, in its implementation, the implementation of the E-Sakip policy in measuring the performance of civil servants in BAKP UNG is still not optimal.

- The degree of compliance of the apparatus

The level of apparatus compliance as one of the supporting factors for the success of the implementation of the SAKIP policy is still minimal, this is due to the awareness of employees and leadership elements who are still not firm in educating and socializing the SAKIP policy within Gorontalo State University. The level of apparatus compliance does not have a major influence on the implementation of SAKIP, this is reinforced by the results of research by Harsya, et al (2017) showing that awareness of laws and regulations does not have a significant effect on the implementation of SAKIP. The level of apparatus compliance includes attitude, *(attitude)*, discipline, and the level of apparatus compliance is influenced by how much the role of the leader in directing his subordinates to optimize all activities and tasks following the main duties and functions. Kadji, (2015) explained that public policy implementers are required to have attitudes and mentalities that manifest in obedient and principled actions in implementing every public policy.

- the smoothness and absence of problems are one of the supporting factors for the implementation of the SAKIP policy at BAKP UNG there are still several obstacles in carrying out the SAKIP policy, the form of problems that arise varies and usually occur in each facility in UNG, as for the problem that usually occurs is the lack of data as one of the supports to achieve maximum performance targets, and various other issues. This is in line with the results of Adriani's research, (2017) explaining the constraints that occur in units/faculties several activities cannot be carried out such as PEDP Program activities, and how many activities use PNBP funds. Meanwhile, the target of performance indicators so that the implementation of the budgeted activities cannot be carried out properly. Therefore, (Tahir, 2014) explained that to optimize the implementation of the SAKIP policy, implementors need to anticipate as much as possible to eliminate every problem encountered in the process of implementing public policies.
- Performance

The effectiveness of performance implementation is one of the driving factors for the success of SAKIP implementation at BAKP UNG, this is evident from the predicate achieved by UNG to be one of the excellent forms of success. Optimization of the implementation of the SAKIP evaluation will have implications for the level of effectiveness, this is in line with the results of research by Sahoming, et al, (2019) The results show that the E-Sakip application at the Manado City Population Control and KB Office can facilitate monitoring and controlling performance so that it is in accordance with one of Sakip's goals, namely applying the principles of *Good Governance*.

Suwarno, (2014) also explained that performance measurement is used as a basis for assessing the success and failure of the implementation of activities following the goals and objectives that have been set to realize the vision and mission of government agencies (Novatiani, 2018). The measurement in question is the result of a systematic assessment and is based on a group of activity performance indicators in the form of indicators of inputs, outputs, results, benefits, and impacts. The government requires accounting information to conduct performance measurements, especially determining performance indicators as a basis for performance appraisal. (Kadji, 2015) because every policy implementation ultimately boils down to whether the policy implementation process is effective. The effectiveness of the policy implementation process will certainly give birth to what is called policy performance optimization, but the effectiveness and optimization of policy performance are also determined by the performance of individuals and the implementers of public policy themselves. The government will have difficulty measuring performance if there are no adequate performance indicators. Therefore, performance is an indicator.

5. Conclusion

Implementation of e-SAKIP Policy in Improving the Performance of Civil Servants at BAKP Gorontalo State University, seen from: a). Planning, b). Implementation, c). Evaluation has been carried out but at the implementation stage, it is still not optimal, because there are still various problems such as activities that are not contained in the performance agreement, and this happens a lot in units or faculties at Gorontalo State University. And in the evaluation aspect, monitoring and evaluation are not carried out thoroughly. The determinants of the implementation of the e-SAKIP policy in improving the performance of civil servants at BAKP Gorontalo State University, seen from a) the level of apparatus compliance, the smoothness and absence of problems and performance as one of the supporting factors for the SAKIP policy have been implemented, but have not been maximized because they are still experiencing several obstacles because there are still employees who are not compliant and problems that arise in each unit/faculty.

Compliance with ethical standards

Disclosure of conflict of interest

No conflict of interest to disclosed.

Statement of informed consent

Informed consent was obtained from all individual participants included in the study.

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