

Original Article

Implementation of the Government Agency Accountability System (SAKIP) at the West Kalimantan Province Food Security Department

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Abstract: *The Performance Accountability System for Government Institutions (SAKIP) is a system used to measure and monitor the performance of government institutions in achieving established strategic objectives. This research aims to examine the implementation of SAKIP in the Food Security Agency of West Kalimantan Province, focusing on enhancing accountability and transparency in delivering services related to food security. The research method employed was a descriptive qualitative analysis conducted at the Food Security Agency of West Kalimantan Province. Data were collected through interviews and documentation with an informant serving as the Budget Program and Reporting Coordinator in the Secretariat Division of the Food Security Agency. The findings indicate that the implementation of SAKIP involves several stages, including setting performance objectives and indicators, program and activity planning, data and information collection, performance analysis and evaluation, performance reporting, and monitoring and implementation audits. The process of implementing SAKIP in the Food Security Agency of West Kalimantan Province aims to improve performance and accountability in delivering services related to food security. However, there are challenges in implementing SAKIP, particularly regarding achieving established targets. SAKIP evaluation is conducted through monthly evaluation meetings, and performance reporting is done periodically using E-Sakip technology. With a deeper understanding of the implementation of SAKIP in the Food Security Agency of West Kalimantan Province, it is expected to provide valuable insights into the efforts made by government institutions to enhance accountability and transparency in providing public services to the community.*

Keywords: *Government Institution Accountability System, Food Security Agency, Implementation, Performance.*

I. INTRODUCTION

Performance Accountability System for Government Agencies (SAKIP) is a system used to measure and monitor the performance of government agencies in achieving established strategic objectives. In the context of the Food Security Agency, the implementation of SAKIP aims to enhance accountability and transparency in carrying out tasks and functions related to food security. To improve the effectiveness and transparency of public services, implementing the Government Agency Accountability System (SAKIP) has become a primary focus for many local governments in Indonesia. One example is the Food Security Agency of West Kalimantan Province, which has introduced and applied SAKIP as part of its public administration reform. SAKIP is a system designed to ensure that government agencies are held accountable for the activities, decisions, and management of public resources they undertake. To establish good governance, it is important to have an effective performance measurement system. Over time, government agency performance measurement has shifted from input to outcome-oriented. This is regulated by Presidential Regulation Number 29 of 2014, which governs the Performance Accountability System for Government Agencies (SAKIP).

According to Badruzaman and Chairunnisa (2011), as cited in Alfi K. (2013), SAKIP is one of the management instruments used in the context of decentralized governance with the aim of improving government performance. Implementing the performance accountability system for government agencies (SAKIP) starts with strategic planning. It ultimately holds them accountable for their performance in the form of government agency performance accountability reports (LAKIP). The principle of accountability serves as the basis for promoting transparency and integrity and improving the quality of services to the public. In the context of the Food Security Agency of West Kalimantan Province, the implementation of SAKIP aims to enhance performance and accountability in providing food security-related services. By adopting SAKIP, the Food Security Agency strives to improve resource management, streamline work processes, and measure the achievement of its strategic goals. However, implementing SAKIP at the Food Security Agency of West Kalimantan Province is not without challenges. The agency plays a crucial role in maintaining food security in the region of West Kalimantan Province. As an agency focused on coordination and policy functions, the Food Security Agency is responsible for coordinating various



programs and activities related to food production, distribution, and consumption in the province. Implementing SAKIP in the agency is crucial to ensure its performance is on the right track and can positively impact the community. The implementation process involving organizational culture change, the use of information technology, and a broad understanding of accountability principles requires sustained and collaborative efforts from all relevant parties. This is where the importance of conducting research lies to gain deeper insights into the implementation of SAKIP at the Food Security Agency of West Kalimantan Province. This research is expected to enhance understanding of the implementation process; performance indicators used, achieved impacts, challenges faced, and steps taken to overcome these challenges. With a deeper understanding of the implementation of SAKIP at the Food Security Agency of West Kalimantan Province, valuable insights are anticipated to be gained regarding the efforts made by government agencies to enhance accountability and transparency in providing public services to the community.

II. LITERATURE REVIEW

Performance accountability refers to the responsibility and obligation of an entity or organization, including government agencies, to be answerable for their outcomes or performance in achieving predetermined goals and objectives. This involves measuring, evaluating, and reporting performance outcomes based on previously established indicators and targets. According to the Ministry of Cooperatives and Small and Medium Enterprises regulation, Number 20/Per/M.KUKM/IX/2015, Article 1 states that accountability is the realization of an entity's responsibility to account for achievements and failures in carrying out the organizational mission to achieve predetermined goals and objectives. This accountability is manifested through regular reporting mechanisms. According to Presidential Regulation (Perpres) Number 29 of 2014 regarding the Performance Accountability System for Government Agencies (SAKIP), performance accountability is the government's obligation to be responsible for the outcomes of implementing programs and activities that stakeholders have set to achieve the organizational mission in a measurable manner. This responsibility is manifested through periodic performance reports of government agencies containing established performance objectives and targets.

The concept of performance in the context of the Government Agency Accountability System (SAKIP) relates to the assessment of the achievement of goals and objectives of government agencies or public organizations. SAKIP utilizes predetermined performance indicators to measure and evaluate the performance of a government agency in implementing programs and activities. The term "kinerja" (performance) originates from the word "performance," which is defined as the results of an individual's work, management processes, or the entire organization. This performance must be demonstrable and measurable using established standards (Yani, 2013). Fahmi (2013) also explains that performance is the results or achievements obtained by an organization, whether profit-oriented or non-profit-oriented, over a specific period of time. According to Pasolong (2013:196), the concept of performance can essentially be divided into two aspects: individual employee performance and overall organizational performance. Employee performance reflects an individual's work outcomes within an organization, while organizational performance refers to the totality of results achieved by the entire organization.

Performance accountability is particularly important in governmental and organizational environments where efficiency, effectiveness, and transparency are crucial factors in providing quality public services and meeting the community's expectations. Performance accountability ensures that every decision and action taken by an organization can be measured and assessed according to the expected outcomes. Lindsay Amiel (2014) reveals that accountability seeks to answer questions related to services, including what services are provided, who provides them, to whom the services are given, who owns the services, and how the services are carried out. Questions that need to be answered include aspects such as what needs to be accounted for, to whom accountability is reported, who is responsible for various parts of community activities, whether accountability aligns with adequate authority and other relevant questions. This statement is also supported by Penny Kusumastuti (2014:2), who states that accountability is a form of responsibility of public activity providers or implementers to provide explanations and responses related to every step, decision, and process carried out, as well as being responsible for the results and performance produced.

The mechanism of performance accountability involves regular monitoring and evaluation processes to measure goal and target achievements, identify good performance, and pinpoint areas that need improvement. The results of this evaluation are then presented through performance reports or performance accountability reports, which serve as tools to account for performance outcomes to stakeholders, including the public, government, and oversight bodies. According to PERMENPAN (2013), Performance Accountability of Government Agencies (AKIP) is the implementation of a government agency's obligation to account for achievements and failures in carrying out the organizational mission to achieve established goals and objectives through a periodic accountability system. Performance accountability plays a vital role in creating a more transparent, efficient, and responsive government. By adhering to the principles of performance accountability, an organization can enhance the quality of public services, identify opportunities for innovation, and provide clear accountability to the community for using the resources they possess.

III. RESEARCH METHOD

This research employs a descriptive qualitative analysis. The descriptive qualitative approach allows the researcher to gain a profound understanding of the implementation of SAKIP at the Food Security Agency of West Kalimantan Province. With this method, the researcher can holistically analyze the context, process, and experiences involved in SAKIP implementation. The descriptive qualitative approach enables the researcher to describe the situation, characteristics, and specific context related to SAKIP implementation. In this case, the research can provide a detailed depiction of how SAKIP is applied, how the process unfolds, and the influencing factors. The descriptive qualitative approach helps the researcher to gain a better understanding of the viewpoints, perceptions, and experiences of stakeholders regarding SAKIP implementation. This can aid in identifying challenges, successes, and relevant recommendations. The research is conducted at the Food Security Agency of West Kalimantan Province. The informants hold the Budget Program and Reporting Compiler position in the Secretariat Division of the Food Security Agency of West Kalimantan Province.

Data collection techniques involve interviews and documentation. Interviews are conducted through direct question-and-answer sessions with informants directly related to the research. The interviewee in this research is the Budget Program and Reporting Compiler in the Secretariat Division of the Food Security Agency of West Kalimantan Province. Meanwhile, the documents used are tailored to the research needs to help address the researcher's inquiries, including reports on the Government Agency Accountability System available on the official website of the Food Security Agency of West Kalimantan Province.

A) *Research Design*

a. **Research Approach**

This study employs a Qualitative Descriptive research approach. According to Mukhtar (2013:10), the Qualitative Descriptive research method is used by researchers to acquire knowledge or theory about a specific research subject within a particular time period. This descriptive research method can be used in a language study to collect data and naturally depict it. According to Moelong (2005:4), the quantitative descriptive approach refers to a research method where data is collected and is not in numerical form. Such data can be obtained from previous research findings. Thus, based on this research, it can be concluded that the study employs a qualitative descriptive research approach. The qualitative descriptive research method is used to acquire knowledge or theory about a specific research subject within a certain time period. This approach enables researchers to collect and depict data naturally without converting it into numbers. Data is obtained from previous research findings.

b. **Research Method**

This study employs the interview method. According to Berger (as cited in Kriyantono, 2020, p. 289), an interview is a direct interaction between the researcher and the respondents. In this study, the author employs in-depth interviews. According to Kriyantono (2020, pp. 291-293), in-depth interviews involve face-to-face data and information collection to obtain comprehensive data. This type of interview involves both respondents (individuals interviewed only once) and informants (individuals the researcher wants to understand and will interview multiple times). An interview is one of the data collection methods in research that involves direct interaction between the researcher and the respondents. During an interview, a series of questions are posed by the researcher to the respondent with the aim of obtaining relevant information related to the research topic. Interviews can be conducted face-to-face, over the phone, or using other communication technologies. Indirectly, in this research, interviews are used to gain clarity about the Government Agency Accountability System (SAKIP) present in the Food Security Agency of West Kalimantan Province.

B) *Participants and Research Location*

a. **Participants**

The subjects in this study are the employees of the Food Security Agency of West Kalimantan Province. The researcher aims for a more focused data collection process during the interviews with these subjects.

b. **Research Location**

The research will be conducted at the Food Security Agency of West Kalimantan Province, located at Jalan Adisucipto No 48, Pontianak, West Kalimantan.

c. **Data Collection Techniques**

Data collection techniques are among the most crucial steps in a research study, as the primary goal is to obtain comprehensive data. "According to Sugiyono (2017, p. 101), in qualitative research, data collection can be conducted in natural settings, from primary data sources, and data can be collected through observation, interviews, documentation, and questionnaires." In this case, the data collection technique utilized involves conducting in-depth interviews with the relevant informant.

d. Research Instruments

According to Sugiyono (2010), research instruments are tools used to measure natural or social phenomena that have been observed. Therefore, the instrument used in this research is an interview guide. Interviews are necessary to gather information on the research topic.

C) Research Data Validity

Data analysis is a systematic process of searching for and organizing data obtained from interviews, field notes, and documentation, involving the organization of data into categories, division into units, synthesis, pattern formation, selection of relevant information, and drawing conclusions that are easily understood by oneself and others (Sugiyono, 2018:482). The stages for analyzing data in this study are as follows:

a. Data Collection

The data collection technique in this research involves conducting interviews with several informants. This process ultimately leads to drawing conclusions about the Government Agency Accountability System at the Food Security Agency of Pontianak City.

b. Selection and Editing

After conducting interviews, the next step is to collect data from the interview results and select them by editing the informants' responses.

c. Coding

This step involves grouping similar data based on their relevance.

d. Data Presentation

After classifying the data, the next step is to present the data using predetermined tables.

D) Research Data Validity

According to Sugiyono (2016:177), validity refers to the degree of accuracy between the actual data that occurs in the researched object to determine the validity of an item. This is done by correlating the item's score with the total of several items.

IV. RESULTS AND DISCUSSION

The Government Agency Accountability Performance System (SAKIP) is a system used to measure and monitor the performance of government agencies in achieving established strategic objectives. This system integrates planning, budgeting, and performance reporting systems, aligning with financial accountability systems. The primary goal of implementing SAKIP plays a crucial role in improving governance by serving as a tool to refine policies, encourage government agencies to innovate, and design programs and activities to achieve objectives.

The implementation of SAKIP encompasses several important elements, including mission, objectives, targets, strategies, programs, activities, performance indicators, performance targets, budgets, and performance evaluations.

1. Key Performance Indicators (KPIs)
2. Strategic Plans (RENSTRA)
3. Work Plans (RENJA)
4. Performance Agreements
5. Government Agency Work Reports (LKJ)

However, there exists a lack of capability to accurately measure the performance of government agencies during the implementation of SAKIP. Government agencies often struggle to define appropriate performance indicators and select suitable measurement methods. Additionally, insufficient support and resources can hinder the quality implementation of SAKIP. Here is an explanation of the implementation of SAKIP in the Food Security Agency:

A) Establishment of Goals and Performance Indicators

In implementing SAKIP, the Food Security Agency needs to establish specific and measurable strategic objectives to enhance food security. These goals must be measurable with clear and relevant performance indicators, such as the number of regions covered by food security programs, the number of families gaining access to sufficient food, increased agricultural productivity, and more.

B) Program and Activity Planning

During the planning of programs and activities, the Food Security Agency must ensure that each activity related to food security is connected to the established strategic objectives. Moreover, quantifiable targets measurable for each planned activity should be established.

C) Data and Information Collection

The implementation of SAKIP requires collecting data and information related to the performance of the Food Security Agency. This data includes target achievements, budget realizations, the number of programs and activities carried out, and other relevant information. Data collection is carried out periodically and in a structured manner.

D) Performance Analysis and Evaluation

The Food Security Agency conducts analysis and performance evaluations based on the collected data. This evaluation aims to assess the extent to which the established goals and performance indicators have been achieved. The results of this evaluation can serve as a basis for making improvements and adjustments to the implemented programs and activities.

E) Performance Reporting

SAKIP also involves performance reporting related to goal achievements and performance indicators. These reports are prepared periodically, usually annually, and are presented to relevant stakeholders, such as agency leaders, the public, or other authorized parties.

F) Implementation Oversight and Audit

SAKIP also includes oversight and performance audits of the Food Security Agency. This oversight can be conducted by both internal and external parties to ensure alignment between performance achievements and the established goals and indicators.

The implementation process of SAKIP in the Food Security Agency of West Kalimantan Province aims to enhance performance and accountability in providing services related to food security. Implementing SAKIP for a government agency is a requirement in accordance with Government Regulations and Legislation. The SAKIP implementation process begins with the development of a strategic plan (Renstra), a work plan (Renja), and a performance agreement (Perjakin). SAKIP is also integrated into the planning and budgeting processes with specific parameters. The supporting system for SAKIP implementation is the E-SAKIP REVIU. E-SAKIP REVIU is an application system developed by the Ministry of Administrative and Bureaucratic Reform as an effort to improve the quality of performance accountability within government agencies, aiming to enhance budget utilization effectiveness and efficiency. This system serves as an interactive tool for guiding the implementation of performance accountability in government agencies and as a platform for online performance reporting. SAKIP functions as an evaluation and performance measurement tool for government agencies' strategic plans. The standards for implementing SAKIP in the Food Security Agency have been met to fulfill the government's established criteria. The parameters of success serve as references for improvement and target achievement. Implementing SAKIP in Government Agencies involves hard work to achieve good performance targets. SAKIP evaluation is based on performance assessment evidence and other supporting documentation, such as documented outcomes during activities, which the Organizational Bureau supervises. The administrative implementation process of SAKIP in the Food Security Agency faces minimal obstacles due to established procedures and the involvement of the West Kalimantan Provincial Government, particularly the Organizational Bureau, which consistently supports and guides the implementation and reporting of SAKIP in various agencies across the province. Difficulties in achieving predetermined targets pose challenges in implementing SAKIP in the Food Security Agency of West Kalimantan Province.

Evaluation in management plays a crucial role in the control function, aiming to assess target achievements and provide recommendations for future improvements. The process of SAKIP evaluation at the Food Security Agency of West Kalimantan Province is conducted through regular monthly evaluation meetings. During these meetings, team members or relevant parties discuss shortcomings and challenges that occurred during a specific period. Evaluation meetings can also be held quarterly, where the evaluation results from one quarter serve as the basis for planning in the following quarter, with necessary adjustments made to ensure goal achievement. SAKIP reports are prepared periodically, with performance reports submitted on a monthly, quarterly, and yearly basis. The reporting process involves collecting data from both secondary and primary sources in each department, then submitting it to the planning department and eventually reporting it to the leadership. SAKIP reporting is also digitized using the E-Sakip technology developed by the Ministry of Administrative and Bureaucratic Reform (KEMENPAN) and the Organizational Bureau of West Kalimantan Province. The evaluation process is not limited to the end of the year but can be conducted daily if necessary. Regular meetings serve as essential communication tools to monitor progress, identify issues, and take necessary actions to achieve goals. The Food Security Agency of West Kalimantan Province serves indirectly by coordinating and policymaking. The implementation of SAKIP significantly impacts agency performance and organizational goal achievement. In the context of the Food Security Agency, it plays a role in driving-related agencies, such as the Department of Agriculture, to increase agricultural production and welfare in line with the governor's vision and mission. Through the domain of food consumption and safety, the agency promotes the use of local and healthy food products. Research findings demonstrate that measurable indicators in SAKIP help monitor performance and contribute to organizational goal achievement, including the goal of enhancing community welfare in alignment with the governor's vision and mission.

The active participation and role of SAKIP are evident through each employee having targets to fulfill as part of their employment contract aligned with the vision and mission of the organization, and there are goals that must be achieved, such as incentives. These incentives need to be considered to attain the set goals. When employees actively contribute to their work, the achieved objectives are often better. The provision of incentives for well-being motivates employees to work towards those objectives. Both organizational and individual performance contributes to this dynamic. Good individual performance supports higher-level organizational performance. Recognition and appreciation for individual contributions are demonstrated through awards or accolades. Effective performance leads to increased earnings, creating a positive cycle. The Organizational Bureau plays a significant role in fostering this process, particularly in sectors with relevant connections. The functions of the Organizational Bureau encompass policy formulation, coordination, development, supervision, and evaluation related to the institutional aspects of West Kalimantan Province. In addition to the Organizational Bureau, there is an inspectorate that acts as an evaluator responsible for assessing SAKIP implementation. The inspectorate plays a crucial role in evaluating performance using SAKIP and aligning it with established parameters that serve as benchmarks for assessment.

V. CONCLUSION

The conclusion of the research indicates that the implementation of SAKIP in the West Kalimantan Provincial Food Resilience Agency involves several crucial steps. These steps include setting specific performance objectives and indicators, planning programs and activities related to those objectives, collecting data and information on performance, analyzing and evaluating performance, periodic performance reporting, and monitoring and auditing implementation. In the agency context, SAKIP implementation aims to enhance performance and accountability in providing food resilience-related services. This involves setting performance objectives and indicators related to food resilience, planning programs and activities aligned with strategic goals, collecting data and information on performance, analyzing and evaluating performance, performance reporting, as well as monitoring and auditing implementation. The implementation process may entail cultural change within the organization, the use of information technology, and a comprehensive understanding of accountability principles. The implementation of SAKIP in the agency is deemed successful, as evidenced by its implementation and the smooth creation of SAKIP reports. Challenges faced during SAKIP implementation include achieving set targets, coordinating between programs and activities, collecting consistent and accurate data, and ensuring sustainability and collaboration.

The research utilized data collection methods through interviews and documentation. At times, available data may be limited or incomplete, potentially affecting the accuracy and validity of the research findings. Time constraints also influenced the amount of information that could be gathered and analyzed. The limited timeframe may restrict long-term monitoring of SAKIP implementation and its impacts. Future research could expand by incorporating more government agencies related to food resilience, such as agricultural departments, fisheries departments, or health departments. Involving multiple agencies would provide a more comprehensive overview of SAKIP implementation in the context of food resilience.

Future researchers might conduct a comparative analysis between the West Kalimantan Provincial Food Resilience Agency and similar agencies in other provinces or regions in Indonesia. This could identify differences and similarities in SAKIP implementation and factors influencing its success or failure. In addition to the qualitative descriptive approach used in this research, future researchers could consider employing a quantitative approach to measure and quantify the performance of the Food Resilience Agency within the SAKIP context. This might involve statistical analysis to evaluate the impact of SAKIP implementation on established performance indicators. Involving a broader range of stakeholders, such as the community, farmers, food producers, or non-governmental organizations involved in food resilience, could provide diverse perspectives on SAKIP implementation and its impact on public services.

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