

Implementation of E-SAKIP Policy in Improving the Performance of State Civil Apparatus in Sleman Regency during the Pandemic

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Abstract : *This study aims to analyze the implementation of the E-SAKIP Policy in improving the performance of the State Civil Apparatus in Sleman Regency during the Pandemic using four components of policy implementation, namely on target, government performance, human resources, and communication between government agencies implementing the Government Agency Performance Accountability System (SAKIP), which is integrated with the strategic planning system, budget system, and government accounting system contained in the Indonesian Presidential Regulation Number 29 of 2014 concerning SAKIP. The research method uses a qualitative descriptive approach. The data collection technique was carried out using the Sleman Regency E-Sakip application data and then captured through the Ncapture feature in Nvivo 12 Plus to see the implementation of policies in the E-Saki application. The results showed that the implementation carried out by the Sleman district through E-Sakip had been going well even though in the midst of a pandemic the program was running on target. Sleman Regency is one of the districts that received good accreditation in carrying out performance through E-Sakip. The existence of E-Sakip can have an impact on increasing the performance of the implementation of public policies, programs, and activities as well as budget absorption in accordance with the target.*

Keywords: ASN, E-SAKIP and Implementation

Introduction

Some of the problems in preparing the Performance Accountability Report of Government Agencies, researchers can identify, among others, namely: in the implementation of performance management it seems that it is still oriented to "output" rather than "outcome", the quality of performance planning has not described the logical flow of programs and logical performance, Determination of good

performance main performance as well as the performance of targets or program performance that is not yet result-oriented, the internal performance evaluations conducted and discussed in Lakip have not been optimal, the Government Agencies Performance Accountability Report has not been utilized in planning and implementing performance management in the next period (Khaeruddin & Aditiya, 2020). From the weaknesses of the Government

Agency Performance Accountability Report found above, the researcher wants to explore the extent to which technological products are currently being utilized by the Sleman Regency Government, especially an application called the Electronic Government Agency Performance Accountability System (Sahoming et al., 2019), because this system can measure the success or failure of programs and activities and can evaluate the level of performance of government agencies (Ramadhania & Novianty, 2020).

In essence, the Electronic Performance Accountability System for Government Agencies is built and developed in the context of realizing accountability for the implementation of tasks, principals, and functions as well as managing resources for implementing policies and programs entrusted to every government agency based on an adequate accountability system to see the success and failure of the implementation of the mission (Sahoming et al., 2019). The specifications for the implementation of the Electronic Performance Accountability System for Government Agencies in Sleman Regency refer to Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System for Government Agencies, which is a systematic series of various activities, tools, and procedures designed for the purpose of determining and measuring, collecting data, classifying, summarizing, and reporting performance to government agencies in the context of accountability and improving government performance (Suhendra et al., 2020).

This is the basis for implementing performance management, namely performance measurement in order to ensure an increase in public services and increase accountability by carrying out outputs and outcomes that will and should be achieved to facilitate the realization of an accountable organization (Nur Fitriyah, Yohanes Indrayono, 2019). The issuance of the Presidential Regulation and the Regulations described above regarding the Accountability System obliges every government agency as an element of state administrators to be accountable for the implementation of their main duties and functions as well as the authority of each agency (Akuntansi & Ratulangi, 2020).. Accountability is referred to as a report submitted to their respective superiors.

The Sleman Regency Government has made another achievement in an effort to improve the quality of public services and the governance of government administration (Naconha, 2021). This achievement is related to the implementation of the Government Agency Performance Accountability System (SAKIP) during 2018. SAKIP Sleman Regency Government won a score of 81.72 or an A predicate (Safitri, 2020). The implementation of SAKIP in Sleman is categorized as satisfactory, leading change, high performance, and highly accountable. The Sleman Regency Government is one of nine regencies/cities in Indonesia that was able to achieve an A predicate (RI, 2021). It was explained that the evaluation results were an accumulation of assessments of all components of the performance management of the Sleman Regency Government. Among them:

performance planning achieved a score of 27.49 out of a weight of 30; performance measurement 20.98 from a weight of 25; performance reporting 13.06 from 15 weights, internal evaluation 8.23 from 15 weights; and the performance achievement of 11.97 out of a weight of 20. This achievement was better than the previous one, which was 78.02 with a BB predicate (RI, 2021).

E-Sakip has been used by the Sleman Regency government since 2019 evaluation as a basis for continuous performance improvement, and secondly, preparing annual and quarterly targets, the three levels of target achievement relative to the goals set (Cilacap, 2019). Based on the description above, the researcher is interested in conducting research to find out the benefits and results of work that is currently based on electronics. Therefore, the researcher took the title "Implementation of E-SAKIP Policy in Improving the Performance of State Civil Apparatus at the Sleman Regency Service during the Pandemic".

Implementation is a decision to achieve certain goals, so to realize the achievement of these goals, a series of implementation activities are needed. Given that the implementation of a program is a complex matter because of the many factors that influence each other and are related, so to understand the difference between what is expected to be achieved and what happened, then raised awareness about the importance of implementation studies.

Electronics- SAKIP

The Presidential Regulation of the Republic of Indonesia Number 29 of 2014 concerning SAKIP states that SAKIP is a

systematic series of various activities, tools, procedures designed in such a way as to determine and measure, collect data, classify, summarize, and report performance to existing government agencies for the sake of accountability and improving agency performance (Zamzam et al., 2017), there are several supporting factors that determine the effectiveness of the implementation of SAKIP, namely organizational/work unit commitment, central government support, guidelines for Presidential Regulation No. 29 of 2014, the quality and quantity of human resources (Rifai, Achmad, 2020). In this study, the indicators to measure the effectiveness of SAKIP are organizational/work unit commitment, the Presidential Regulation No.29 of 2014 Guidelines include 1) Strategic Plans, 2) Performance Agreements, 3) Performance Measurement, 4) Performance Data Management, 5) Performance Reporting, 6) Performance Review and Evaluation (Rifai, Achmad, 2020). The E-SAKIP application is a tool to consistently measure organizational performance achievements and utilizes performance measurement results as a tool for assessing the performance of work units, work units and individuals and a tool for performance control (SASMITA et al., 2019).

E-SAKIP or Electronic SAKIP is a government performance information system created using web-based information and communication technology, this is intended so that OPD can easily generate data and inform the public about the performance of OPD to the public, so the public can also easily access that information. and anytime with

the help of the internet network (Radinda & Saleh, 2021). There are benefits to the existence of E-SAKIP, among others, namely 1) Facilitating the process of preparing and making LAKIP, 2) Shortening work stages, 3) Increasing accountability for government agency performance, 4) Facilitating the reporting process on quarterly performance achievements, and 5) Facilitating the LAKIP reporting process (METRO, 2018).

Government Agency Performance Accountability System Concept (SAKIP) Government Performance Accountability System is a systematic process series of various components, tools and procedures designed to achieve performance management objectives, namely planning, performance determination and measurement, data collection, classification, summarization, and reporting performance in government agencies in the context of accountability and improving the performance of government agencies ((Peraturan Presiden), 2014). The system is a certain way and is usually repeated to carry out a series of activities. A number of system characteristics are more or less forming a rhythm, being coordinated, and repeating a specific series of stages (Ardiansyah, 2021).

The application support for the Electronic Performance Accountability System for Government Agencies since 2016 until now, has been fully budgeted for by the research locus agency, complemented by financial realization (Sahoming et al., 2019). This is the basis for implementing performance management, namely performance measurement in order to ensure an increase in public services and increase

accountability by carrying out outputs and outcomes that will and should be achieved to facilitate the realization of an accountable organization (Sobirin, 2014).

Implementation of Government Performance

Policies are basically provisions that must be used as guidelines, or instructions, for every government business and activity, so that smoothness and integration are achieved in achieving certain goals (Sumantri, 2018). This means that the policy is a guideline for public officials to carry out activities as part of their accountability to the public (Syahrudin, 2014). People who work for the government can use this guideline to make sure they use their power properly so they can help the community (Bisri & Asmoro, 2019).

The policy-making stage is between policy formation and policy consequences for the people it affects (Leo Agustino, 2018). If a policy is inappropriate or cannot reduce the problem that is the target of the policy, then the policy may fail even if it is implemented very well (Choiriyah, 2018). Meanwhile, a brilliant policy may also fail if it is not implemented properly by policy implementers (Jeklin, 2017).

Measuring the success of policy implementation can also be seen from the extent to which the objectives can be met (degree of effectiveness) (Akib & Tarigan, 2008). The success of policy implementation also refers to compliance, smooth implementation of main tasks and functions, and the desired impact of all existing programs (Akib, 2010). Thus, the success of policy implementation is identical to the smooth process of

implementing policies which are marked by accuracy in planning, organizing and funding policy implementation to achieve goals (Kurniadi, 2020).

Policy implementation is needed to see the compliance of the target group policy. Therefore, from a behavioral perspective, the compliance of the target group is an important factor that determines the success of policy implementation. The policy implementation of Meter and Horn determines several variables that are believed to influence the implementation and performance of the policy. Variables, which are as follows:

1. Standards and policy targets are basically what is to be achieved by a program or policy, whether tangible or not, short, medium, or long. The clarity and objectives of the policy must be able to determine the success or failure of the policy or program being implemented.
2. Policy performance is how well the policy standards and goals that were set at the start were met.
3. Resources refer to how much support, financially and human resources, is needed to implement the program or policy. The difficult thing that happens is how much the value of the resources (both financial and human) to produce a policy implementation with good performance. Communication mechanisms between implementing agencies refer to procedural mechanisms designed to achieve the goals of a program. Communication between organizations also points to demands for mutual support between institutions related to

programs/policies (Pangalila et al., 2019).

Method

The purpose of this study was to conduct research on how the implementation of the E-SAKIP Policy improved the performance of the State Civil Apparatus in Sleman Regency during the pandemic. While the research method used is descriptive-analytical. The descriptive method seeks to explain and record conditions or attitudes related to the object under study. In supporting this research, data was taken from the Sleman Regency web site related to the implementation of E-SAKIP. Website analysis uses a qualitative approach with a descriptive method (Colorafi & Evans, 2016) to convey the results of the implementation of the E-SAKIP policy. This research was conducted in Sleman Regency 2021. The study also uses Q-DAS (Qualitative Data Analysis Software) to analyze data, namely the NVivo 12Plus social media, to analyze the performance of the Sleman district government. This study focuses on analyzing the implementation of the E-SAKIP Policy in improving the performance of the State Civil Apparatus in Sleman Regency.

Result and Discussion

Policy standards and objectives

In achieving a program or policy, whether tangible or intangible, short, medium, or long term. The clarity and objectives of the policy must be able to identify the success or failure of the policy or program being implemented. Make government agencies accountable so that they can operate efficiently, effectively, and responsively to the aspirations of the

community and their environment. This can be seen from the expected results of E-SAKIP in a program or the expected outputs of an activity.

In the Performance Agreement, a sheet/document containing assignments from higher agency leaders to lower agency leaders to carry out programs or activities accompanied by Performance Indicators, there is a 2019 evaluation and changes to the 2016–2021 Sleman District RPJMD. Then, the Strategic Plan (Renstra) for the regional apparatus, in particular, contains the performance targets of the target indicators for the regional apparatus in question.

Visible Web E-SAKIP Sleman Regency shows the performance achievements of the Sleman Regency Government in 2020 on performance planning, as many as 15 performance targets are: 14 performance targets (93.33%) achieving the "very successful" category performance, which is realized at more than 95% (ninety five percent) and 1 performance target (6.67%) achieving the "successful" category performance. The results of performance measurement on each target have been analyzed, namely by comparing the realization of performance based on performance targets, explaining how to calculate performance achievements, comparing performance realization with performance realization last year, and comparing performance achievement with the performance achievement of the Yogyakarta Special Region Government and the central government, as long as data is available.

Then they also presented the program and its budget for each target, the realization of the budget that supports

the realization of the target, and the factors that influence the success of achieving the target or performance indicator. In 2020, it has 7 performance goals that have not been targeted, such as the open unemployment rate and the percentage of poor people, because this program is not on target due to the direct impact of the COVID-19 pandemic. However, in the midst of this pandemic outbreak, during 2020, the Sleman Regency Government also succeeded in achieving performance achievements in various fields, which are marked by the achievement of 50 (fifty) awards on a provincial and national scale. Policy Performance The obligation of a government agency to account for and account for the success or failure of implementing programs and activities mandated by stakeholders in order to achieve the organization's mission in a measurable manner, with established targets and performance indicators, is a form of performance accountability. Performance accountability is manifested in performance reporting through performance measurement on performance planning so that performance achievements can be known, as can resources that support success or failure, as well as factors that influence the success or failure of performance achievement. Through E-SAKIP, the performance of the Sleman Regency Government in 2020 is presented through performance measurement of the performance planning set out in the 2020 Performance Agreement as amended by the 2020 Changes in Performance Agreement. The achievement and reporting of the performance of the Sleman Regency Government through the

E-SAKIP Web is quite good, and is supported by the implementation of various government affairs and public services that excel both on a national and international scale.

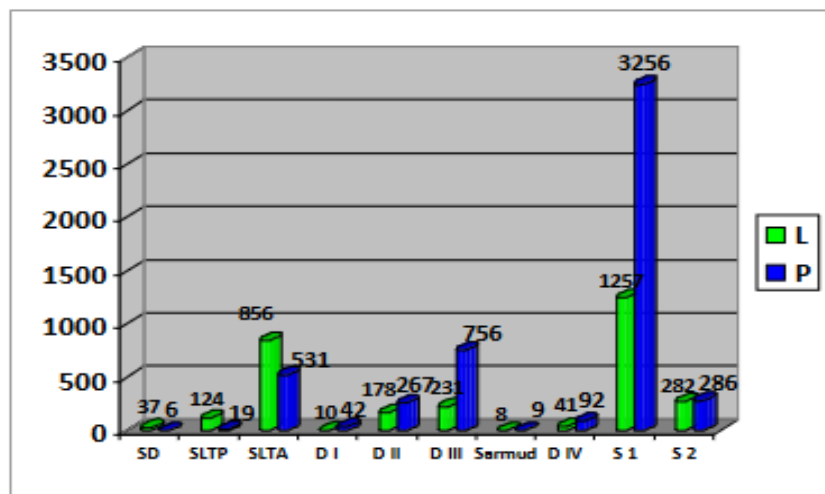
The implementation of e-government in governance, including in the process of regional development planning, using the Regional Planning Information System Development, financial management using the System Regional Financial Information, controlling activities and absorption budget using the Budget Absorption Control Team System (SIM TEPPA), asset management using the Regional Asset Information System (SIMASET), reporting on local government administration and information systems for performance accountability, government agencies, as well as performance management employees using the Employee Performance Information System.

The Resources

The performance of the sub-district certainly depends on the human

resources it has. The more competent and trained the employees, the higher the quality of the sub-district's performance. The development of the competence of human resources of the State Civil Apparatus is important to improve the performance of ASN and the quality of services to the public. It is believed that talent management in government by managing the human resources of the apparatus will be successful when implementing good corporate governance. The number of state civil apparatus employees working in Sleman Regency at the time of the research was 8,288. There is a composition of employees of Sleman Regency based on education level. There are 1387 people with a high school education, 987 with a three-diploma level (D3), 4,315 people with a bachelor's education background (S1), and 568 people with a bachelor's degree (S2). The resources of the Sleman Regency Government Civil Servant (PNS) apparatus are placed in the regional apparatus as of December 31, 2020.

Figure I Human Resource Data for Sleman Regency



Source: Sleman Regency Government, 2021.

Communication Between Implementing Agencies

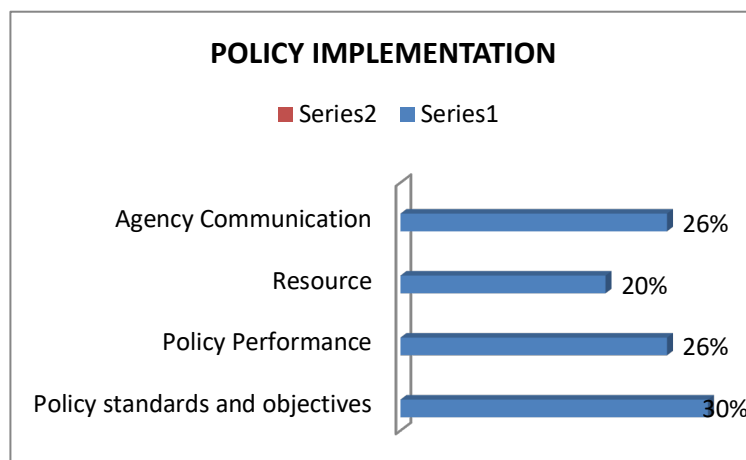
Delivering public information is an obligation for local governments. Fulfilling the public's right to access public information, which is mandatory without being asked, the local government must provide it at any time, periodically, and immediately according to the type of information. In carrying out its role, good communication between government agencies is needed to strengthen cooperation between institutions in an effort to control the implementation of performance in Sleman Regency. With the existence of E-SAKIP, it shows the government's openness to fellow agencies and the public. Anyone can access this website to find out the performance of Sleman district. The Sleman Regency Government has received the Public Information Openness Rating award. However, based on the results of the ranking carried out by the DIY Regional Information Commission, it can be concluded that there are still gaps in the implementation of public information disclosure and public information services between regional apparatus within the Sleman Regency Government.

The Sleman Regency Government already has service role model agencies at the national level with the predicate "Very Good," so that best-references are available for other public service providers. Not only that, the Sleman Regency Government continues to develop and improve the service quality of the Public Service Mall (MPP) as the

front line of public services, including through innovation in service delivery on Saturdays. The additional hours of this service provide convenience for service users who can only access MPP services outside of normal working days. This innovative service on Saturday was also held at the UPTD Motor Vehicle Testing Facility, where the results of the Public Satisfaction Survey (SKM) of the public service unit in 2020 produced a Community Satisfaction Index (IKM) with a value of 91.47, indicating service quality "A" and unit performance predicate "excellent" service.

Public service facilities and infrastructure are continuously improved in terms of quality and completeness, through development and maintenance steps. The development of the implementation of smart-regency policies has significantly increased the use of information technology in the implementation of public services in the Sleman Regency Government, especially during the COVID-19 pandemic where public administration practices are carried out online in such a way. Sleman's position as one of 100 smart-regencies, as initiated by the Ministry of Communication and Information Technology, has provided its own level of readiness during the COVID-19 pandemic. One of the visible measuring tools is that the Sleman Regency Government managed to get the National Best Title for Quality Mapping of Education and Distance Learning during the COVID-19 Pandemic from the Ministry of Education and Culture of the Republic of Indonesia.

Sleman Regency E-SAKIP Policy Implementation
Figure II
Percentage Policy Implementation



Source: Data Nvivo Plus 12, 2021

Based on the chart above showing the percentage of implementation of E-Sakip performance from four aspects, the four health aspects received good percentages because they saw that the performance of the Sleman district government during the pandemic was still going well and remained targeted. Visible human resources that meet the requirements of the community as well as policy recommendations that reached 30% carried out from 2019 to 2021 are declared to be running well. It can be

revealed that the implementation of the performance policy of the Sleman Regency government is directed to be able to run the program well. An effective strategy to achieve optimal value must be oriented towards results-oriented performance indicators so that gradually and relatively quickly, positive changes occur to make improvements in performance planning and the growth of organizational culture to continue to carry out various discussions in massive discussions about SAKIP.

Word Cloud E-SAKIP Sleman Regency Figure III. Word Cloud E-SAKIP



Source: Data Nvivo Plus 12, 2021

Utilization of information technology is the main thing, especially in the implementation of integrated performance management between financial accountability and performance accountability as a form of implementing the principle of transparency. One of the efforts to implement the implementation of SAKIP is through the transparency strategy of implementing SAKIP in Sleman Regency for the public through the online E-Sakip application. Through this application, the public can easily see and assess the performance of the Sleman Regency government. The picture above shows the word cloud from the implementation of the E-Sakip policy in Sleman Regency. It is clear that the performance is very prominent from the data, which explains why the performance in the implementation of E-Sakip in Sleman Regency is very good. The policy targets during the pandemic period continued to work well and were declared successful. The public can directly see the information they need via E-Sakip. Of course, during the pandemic, information on the development of the Sleman government during the pandemic can be monitored at any time. E-Sakip Sleman Regency is the best E-Sakip in Indonesia because its implementation performance during the pandemic was well achieved. This means the government's performance during the pandemic remains stable and targets can be achieved.

Conclusion

The government implements the Government Agency Performance Accountability System (SAKIP), which is integrated with the strategic planning

system, budget system, and government accounting system, and has been in effect since the issuance of Presidential Instruction Number 7 of 1999, which was subsequently updated with Indonesian Presidential Regulation Number 29 of 2014 concerning SAKIP. The implementation of a policy is basically a multi-organizational change or transformation, where the changes implemented through this policy implementation strategy link various layers of society.

Implementation of a policy in the administration of government is a very important aspect of the overall stages and processes of public policy. The implementation of a policy can be conceptually said to be a process of gathering resources (natural, human, and cost) and followed by determining the actions that must be taken to achieve policy objectives. In the implementation carried out by Sleman Regency through E-Sakip, it has been going well, even though in the midst of a pandemic the program was running on target. Sleman Regency is one of the districts that received good accreditation in carrying out performance through E-Sakip. The existence of E-Sakip can have an impact on increasing the performance of the implementation of public policies, programs, and activities as well as budget absorption in accordance with the target.

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