



## **EVALUATION OF THE GOVERNMENT AGENCY PERFORMANCE ACCOUNTABILITY SYSTEM (SAKIP) IN NORTH MINAHASA REGENCY**

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### **Abstract**

The purpose of this study is to evaluate the implementation of the Government Agency Performance Accountability System (SAKIP) in the Organizational Section of the Regional Secretariat of North Minahasa Regency, analyze the causes of its suboptimality, and identify supporting and inhibiting factors in the implementation of SAKIP. The research method used is a qualitative approach with a descriptive research type. Data collection was carried out through in-depth interviews, observation, and documentation. Data analysis refers to the Miles, Huberman, and Saldana model, including data collection, data condensation, data presentation, and conclusion drawing. Data validity was tested using source and technique triangulation. The results of the study indicate that the implementation of SAKIP is not optimal. This is due to several problems, namely: 1) Performance Planning, there is a lack of synchronization between strategic and annual planning documents and the less than optimal alignment of Key Performance Indicators with the RPJMD, 2) Performance Measurement still faces problems in the validity of achievement data, differences in OPD understanding in distinguishing output and outcome indicators, and limitations of the performance information system 3) Performance Reporting is hampered by delays in submitting LKjIP, non-uniformity in understanding reporting standards, and low quality of performance achievement analysis 4) Internal Evaluation and Follow-up show that OPD understanding of evaluation results is still low, follow-up is not consistent between OPDs, and coordination has not been effective. The supporting factors for SAKIP implementation include the commitment of regional leaders and regulatory support. The main inhibiting factors are limited human resource capacity, weak coordination between regional devices, and the less than optimal use of information technology.

**Keywords :** **Evaluation** , Government Agency Performance Accountability System, Accountability, Planning, Reporting, North Minahasa.

### **1. BACKGROUND**

The development of modern civilization through the Industrial Revolution has significantly impacted various aspects of life, including governance. Advances in information technology have accelerated the pace of change, requiring government organizations to continuously transform toward a more ideal form to better respond to the rapidly changing dynamics of the external environment (Dwiyanto, 2021). In this context, performance accountability is a fundamental principle in the implementation of modern, democratic and responsible governance. Public accountability is conceptually rooted in the idea that government power must be accountable to the party that gives the mandate, namely the public. Bovens (2007) defines public accountability as a social relationship in which a public actor is obliged to explain and be accountable for its actions to a specific forum, which has the right to ask questions, assess, and impose consequences. This definition emphasizes that accountability encompasses not only the obligation to report, but also the existence of ongoing evaluation and monitoring mechanisms. In the contemporary public administration paradigm, accountability is not only interpreted as the government's obligation to be accountable for budget use, but also includes the government's

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ability to produce results-oriented performance ( *outcomes* ) and provide real benefits to the community (Mardiasmo, 2018). The Indonesian government has responded to this need by implementing the Government Agency Performance Accountability System (SAKIP). In accordance with Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System, SAKIP is a systematic series of various activities, tools, and procedures designed to ensure accountability and improve the performance of Government Agencies (President of the Republic of Indonesia, 2014). SAKIP is designed as an integrated system that regulates the relationship between strategic planning, annual performance planning, performance measurement, performance reporting, internal evaluation, and the use of performance information as a basis for decision-making (Ministry of PANRB, 2021). By integrating all these elements, SAKIP functions not only as an administrative instrument but also as a strategic management tool capable of directing the bureaucracy to be results-oriented and effective in using resources (Mahmudi, 2019).

The SAKIP evaluation is conducted comprehensively, referring to the assessment categories stipulated in Minister of Administrative and Bureaucratic Reform Regulation Number 88 of 2021 concerning the Evaluation of Government Agency Performance Accountability. The regulation explains that the SAKIP assessment encompasses four main components: performance planning, performance measurement, performance reporting, and internal performance accountability evaluation (Ministry of Administrative and Bureaucratic Reform, 2021). These four components are interrelated and illustrate the performance management cycle, from formulating results-oriented goals and objectives, through accurate and reliable performance measurement and reporting, to conducting internal evaluations and achieving performance that demonstrates the effectiveness and efficiency of program and activity implementation.

Nevertheless, the implementation of SAKIP in various local governments in Indonesia still faces serious challenges. Based on an evaluation conducted by the Ministry of Administrative and Bureaucratic Reform (PANRB), many local governments have not been able to optimally implement SAKIP. The evaluation results indicate that some performance reports are deemed not to clearly inform the concrete efforts made or the obstacles encountered in achieving performance, and do not fully include steps for future performance improvement and refinement as expected (Ministry of PANRB, 2022). Common problems identified include inconsistencies between planning documents and reporting documents, performance indicators that do not fully meet SMART standards, weak integration between programs, activities, and budgets, minimal understanding of *outcome measurement* , and low effectiveness of internal evaluations (Dwiyanto, 2021).

One of the fundamental problems often encountered in the implementation of SAKIP in the regions is the lack of understanding among officials in developing results-oriented performance indicators. As expressed by the Head of the Inspectorate of North Minahasa Regency, many budgets used have not yet produced *outcomes* or positive impacts on the community because the program only stops at the *output stage* without sustainability (Mayuntu, 2017). This indicates that understanding the difference between *output* and *outcome* remains a serious challenge in the implementation of SAKIP. A similar condition was also found in Jayapura Regency, where Assistant III of the Jayapura Regency Secretariat assessed that many OPDs still do not fully understand the preparation of SAKIP reports, with the reports produced often not connected to the vision and mission of the regional head (Jayapura Regency Government, 2025).

Research on the implementation of SAKIP in various regions also reveals similar challenges. A study on the implementation of SAKIP in the Central Java Provincial Government concluded that SAKIP implementation has not been optimal and still requires improvement in several components, with the commitment of regional leaders and work unit leaders being one of the most important factors in the success of SAKIP implementation (Suparno et al., 2023). Another study on the factors causing the decline in SAKIP performance at the BPS Bantul Regency identified several key factors, including a lack of human resource knowledge regarding SAKIP implementation, low organizational commitment, suboptimal socialization of SAKIP guidelines, and inadequate management of planning documents and performance reporting (Nugroho & Sari, 2024).

North Minahasa Regency as one of the regional governments in North Sulawesi Province is not free from these various challenges. Based on the results of the evaluation of the Ministry of PANRB in recent years, the SAKIP value of the North Minahasa Regency Government is still fluctuating and tends to be at the predicate "B" (2018-2025), far below the national target and several other regencies/cities in North Sulawesi Province which have achieved the predicate "BB" or even "A" (Ministry of PANRB, 2025). In 2016, the North Minahasa Regency Government obtained a score of 58.11 or the predicate CC, which indicates that the level of effectiveness and efficiency of budget use is still low when assessed by its performance achievements (Mayuntu, 2017). There are 11 recommendations from the Ministry of Administrative and Bureaucratic Reform that need to be improved, including refining the RPJMD, improving the quality of Key

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Performance Indicators, encouraging all SKPDs to complete and utilize the E-SAKIP application, and increasing the capacity of Human Resources in the areas of accountability and performance management (North Minahasa Regency Inspectorate, 2021). The North Minahasa Regency Government obtained a score of 61.47 for the 2025 SAKIP (Standardized Assessment of Work Performance) with a grade of B (Good) (Ministry of Administrative and Bureaucratic Reform, 2025). This score indicates that SAKIP implementation has been quite successful, but there is still significant room for improvement. When viewed based on the evaluation components, several aspects still require serious attention, particularly performance measurement and reporting. Although there has been improvement in the internal evaluation aspect, these results do not fully reflect significant changes in managerial practices that support continuous performance improvement.

A thorough analysis of these conditions shows that the implementation of SAKIP in North Minahasa Regency is still in the capacity building phase. Several regional government agencies still face challenges in formulating *outcome-oriented performance indicators*, aligning programs and activities with strategic objectives, and measuring performance effectively (Nafai, 2026). Internal evaluations are also not yet optimal because performance analysis results have not been fully utilized as a basis for strategic decision-making. This situation is exacerbated by limited human resources, who do not yet fully understand modern performance management concepts. Research on the implementation of the merit system in the performance management aspect of civil servants at the BKPSDM of North Minahasa Regency also revealed that the implementation of the merit system is not optimal and still needs to be evaluated, with obstacles such as the absence of technical regulations governing implementation at the regional level and limited budget for competency development (Dalensang, 2025). These findings indicate that institutional capacity and human resource issues are structural issues that also impact the implementation of SAKIP.

More specifically, several problems that need to be addressed by North Minahasa Regency include: (1) performance planning that is not fully results-oriented and has not been well integrated between the RPJMD, RKPD, Renstra PD, and Performance Agreement documents (Nafai, 2026); (2) performance measurement that still uses process/input indicators rather than *outcome / output indicators* (Ministry of PANRB, 2025); (3) performance reporting that is inaccurate, not timely, and not yet equipped with analysis of achievements and improvements; (4) lack of Human Resources who understand Government Agency Performance Accountability; (5) less than optimal use of performance information technology for policy making and continuous improvement (Dalensang, 2025). In fact, the successful implementation of SAKIP has a significant impact on the efficiency and effectiveness of regional budget use, improving the quality of public services, and public trust in regional government (Dwiyanto, 2021).

Based on the background of the problem that has been explained, it can be identified that the main problem in this study is the suboptimal implementation of the Government Agency Performance Accountability System (SAKIP) in the Organizational Section of the North Minahasa Regency Regional Secretariat, which is characterized by the still low quality of performance planning, performance measurement, performance reporting, and internal performance accountability evaluation. This condition is exacerbated by limited human resource capacity, weak coordination between regional devices, and the suboptimal use of information technology in performance management. The purpose of this study is to evaluate the implementation of the Government Agency Performance Accountability System (SAKIP) in the Organizational Section of the North Minahasa Regency Regional Secretariat and to analyze the supporting and inhibiting factors in the implementation of the SAKIP, so that applicable improvement recommendations can be formulated to increase the accountability of regional government performance.

## II. METHOD

This study uses a qualitative approach with a descriptive research type. The qualitative approach was chosen because it allows researchers to dig deep into information regarding the phenomenon of the implementation of the Government Agency Performance Accountability System (SAKIP) in the Organizational Section of the Regional Secretariat of North Minahasa Regency in accordance with natural conditions in the field (Creswell, 2014). Descriptive research aims to describe systematically, factually, and accurately the facts and characteristics of a particular population or object (Moleong, 2019). The research location was determined in North Minahasa Regency, North Sulawesi Province, with the research site at the Organizational Section of the Regional Secretariat as the coordinator of SAKIP implementation. Research informants were determined purposively, including officials and apparatus directly involved in the preparation and implementation of SAKIP, such as the Head of the Organizational Section, implementing staff, and representatives from several Regional Apparatus Organizations (OPD).

Data collection techniques were carried out through three methods, namely in-depth interviews, observation, and documentation. Interviews were conducted in a semi-structured manner with guidelines compiled based on research sub-focuses, including performance planning, performance measurement, performance reporting, internal evaluation, as well as supporting and inhibiting factors for SAKIP implementation (Sugiyono, 2017). Observations were conducted to directly observe the SAKIP implementation process within the Organizational Section and related OPDs, while documentation was used to collect secondary data in the form of planning documents, performance reports, laws and regulations, as well as notes and photographs of activities. Data sources in this study came from informants, places and events, and official documents relevant to SAKIP implementation. The data analysis in this study follows the model of Miles, Huberman, and Saldaña (2014) which consists of four stages, namely data collection, data condensation, data display, and conclusion drawing/verifying. Data collected from interviews, observations, and documentation were analyzed interactively and continuously until data saturation was reached. To ensure data validity, this study used source triangulation and technical triangulation techniques, namely by comparing information from various informants as well as between the results of interviews, observations, and documents (Moleong, 2019). With this method, it is hoped that the research results can describe accurately and credibly the evaluation of SAKIP implementation in North Minahasa Regency.

### III. DISCUSSION

#### 4.2.1 Evaluation of the Implementation of SAKIP in the Organizational Section of the Regional Secretariat of North Minahasa Regency

##### a. Performance Planning

Research findings indicate that performance planning in the implementation of SAKIP in the Organizational Section of the North Minahasa Regency Regional Secretariat has not been running optimally. The main problem lies in the suboptimal alignment of key performance indicators (KPI) with the objectives of the RPJMD and the strategic objectives of the local government. Furthermore, there are still differences in understanding among OPDs regarding the concept of SAKIP-based performance planning, as well as suboptimal coordination and human resource capacity in the performance planning process. Conceptually, performance planning is a fundamental component of the SAKIP (Standar Kerjasama dan Pengabdian Daerah/SAKIP), serving as the starting point for the entire performance management cycle. The Ministry of Administrative and Bureaucratic Reform (PANRB) (2021) emphasizes that performance planning encompasses the establishment of objectives, targets, performance indicators, and performance targets, which must align with the organization's vision and mission and the direction of regional development. From the perspective of public sector strategic planning theory, Bryson (2018) states that strategic planning serves as a guideline for allocating resources and directing all organizational activities to align with established objectives. Findings in North Minahasa Regency indicate a gap between this ideal concept and practice, where alignment between the strategic planning document (RPJMD) and the annual performance implementation documents (Renstra and Performance Agreement) remains weak.

This condition is in line with the research of Hasni Yusrianti and Rika Henda Safitri (2015) in the Palembang City Government which found that the implementation of SAKIP, including the performance planning aspect, is still not fully in accordance with the guidelines set by the State Administration Institute (LAN). The main weakness lies in the suboptimal preparation of performance planning documents that are aligned with performance indicators and strategic objectives. The research of Suparno, Harsoyo, and Pradana (2023) on the implementation of SAKIP in the Central Java Provincial Government also concluded that the implementation of SAKIP has not been running optimally and still requires improvement in several components, with the commitment of regional leaders and work unit leaders being one of the most important factors in the success of SAKIP implementation.

Furthermore, differences in understanding among regional government agencies (OPDs) in developing *outcome-based performance indicators* indicate that the internalization of modern performance management concepts is not yet evenly distributed within local governments. Mahmudi (2019) emphasized that the performance of public sector organizations reflects the level of achievement of the organization's goals, objectives, mission, and vision. In the context of SAKIP, performance planning is not merely the preparation of administrative documents but also the basis for measuring the extent to which government agencies are able to achieve predetermined targets. Dwiyanto (2021) also emphasized that public sector performance must be assessed in terms of the extent to which government organizations are able to respond to public needs and provide quality services. Therefore, good performance planning must be oriented towards the public interest, not merely the internal interests of the bureaucracy.

## b. Performance Measurement

Research findings on the performance measurement aspect indicate that the performance measurement process in the implementation of SAKIP in North Minahasa Regency is not yet fully optimal. Identified problems include the suboptimal quality and validity of performance achievement data used in SAKIP evaluation, the persistence of differences in understanding between OPDs in measuring and filling out performance indicators, and the suboptimal system and technical capabilities of apparatus in supporting the SAKIP performance measurement process. Theoretically, performance measurement in the public sector serves as an instrument to assess the success of government programs and activities based on established indicators. Neely, Gregory, and Platts (2005) state that performance indicators are quantitative and qualitative measures used to assess an organization's effectiveness and efficiency in achieving its stated goals. In the context of SAKIP, performance measurement should be able to produce valid, consistent, and comparable data over time and between organizational units. However, findings in North Minahasa Regency indicate that performance data submitted by OPDs still exhibits inconsistencies and does not fully reflect real conditions on the ground.

Research findings indicate that performance measurement in North Minahasa Regency still predominantly uses process/input indicators, rather than outcome indicators. This contradicts the basic principles of SAKIP, which should ensure that the budgeting and performance measurement processes are results-oriented. As Kairupan and Mokat emphasized in their research, management accounting systems play a crucial role in ensuring that local government budgeting processes are outcome - *oriented* , rather than merely input -*driven* (Sarese, Mokat, Kairupan: 2022). This issue is relevant to research by Hendri Murdi and Anne Putri (2020), which found that the effectiveness of SAKIP implementation is heavily influenced by work culture and the role of APIP (Information and Processing Apparatus), while SAKIP guidelines and formal commitment do not always have a direct impact.

These findings indicate that the success of performance measurement depends not only on formal regulations but also on human resource capacity, work culture, and the effectiveness of internal oversight in ensuring the quality of performance data. In the context of North Minahasa Regency, the limitations of the system and the technical capabilities of the apparatus in managing performance data indicate that the function of performance measurement as a monitoring and evaluation tool has not been optimal. Mahmudi (2019) explains that performance measurement in the public sector must include input, output, outcome, benefit, and impact indicators to provide a comprehensive picture of government agency performance. Differences in understanding among OPDs in distinguishing between output and outcome in North Minahasa Regency indicate that the concept of performance measurement, as explained by Mahmudi, is not yet fully understood. Consequently, variations occur in the preparation and reporting of performance achievements, which impacts inconsistencies in measurement results across regional agencies. This demonstrates that internalizing the concept of performance indicators in SAKIP remains a major challenge that requires continuous strengthening of apparatus capacity.

## c. Performance Reporting

Research findings on the performance reporting aspect reveal that the performance reporting process in SAKIP still faces obstacles in terms of timeliness, uniformity in understanding of reporting standards, and the quality of the analysis of the report's substance. Delays in the submission of Government Agency Performance Reports (LKjIP) by several OPDs are a recurring problem every fiscal year. Furthermore, OPDs' suboptimal understanding of the standards and format for preparing LKjIP according to SAKIP results in inconsistent quality of the reports and still requires numerous revisions. The limited technical capabilities of the apparatus in compiling comprehensive performance analyses also contribute to the quality of the report's substance.

Conceptually, performance reporting in SAKIP serves to present performance achievement information transparently, accurately, and accountably to stakeholders. Mahmudi (2019) emphasized that performance reporting serves not only as an administrative document but also as a performance evaluation instrument that demonstrates the effectiveness and efficiency of government program implementation. In policy evaluation theory, Dunn (2018) stated that performance information must be presented accurately, relevantly, and systematically so that it can be used as a basis for decision-making. The finding of late report submission in North Minahasa Regency indicates that the principle of timeliness *in* performance reporting as emphasized in accountability theory has not been fully met. Dwi Septi Haryati's (2019) research confirms that SAKIP contributes to the bureaucratic work system, but still faces challenges in optimizing the evaluation and reporting functions as a basis for performance improvement. These findings align with conditions in North Minahasa Regency, where performance reports are still descriptive in nature without in-depth analysis of achievements, supporting factors, and performance obstacles, indicating that the reporting function has not fully served

as an evaluation and organizational learning tool. Behn (2014) from a public sector performance management perspective emphasizes that performance reporting should not only be descriptive but also analytical and used as an organizational learning tool and a basis for continuous performance improvement.

#### **d. Internal Evaluation and Follow-up of Performance Results**

Policy evaluation involves measuring and assessing facts related to the policy implementation phase and the outcomes or impact of a particular policy or program. This aims to determine future actions. (Rantung, 2024) Research findings on internal evaluation and performance follow-up indicate that the evaluation function within SAKIP has not been operating optimally. Identified issues include suboptimal understanding by OPDs of SAKIP performance evaluation results, incomplete and inconsistent follow-up across OPDs, and need for improved coordination and commitment in implementing SAKIP evaluation results. Theoretically, performance evaluation is an integral part of the performance management cycle, serving to assess the effectiveness of program and activity implementation and as a basis for continuous improvement. Dunn in Rantung emphasized that policy evaluation serves not only to assess results but also to provide information that serves as the basis for future policy improvements. Rossi, Lipsey, and Freeman (2019) emphasized that evaluation must produce information that can be directly used to improve program design and implementation. Findings in North Minahasa Regency indicate that evaluation's function as a learning tool *has* not been functioning as intended, as the recommendations provided have not been fully utilized to improve organizational performance.

Research by Reynaldi Riantional and Nur Azlina (2011) emphasized that financial accountability and regulatory compliance influence the performance accountability of government agencies. In the context of internal evaluation, these findings indicate that the accuracy of performance data and adherence to evaluation standards significantly influence the quality of follow-up to evaluation results. The inconsistency in following up on evaluation recommendations in North Minahasa Regency indicates that the *feedback mechanism* within the SAKIP system is not yet effective. Behn (2014), in his view of performance evaluation as an organizational learning tool, explains that performance evaluation serves not only for control but also to encourage changes in organizational behavior through the active use of performance information. In the case of North Minahasa Regency, the lack of strong commitment and coordination indicates that the SAKIP evaluation results have not been fully used as the primary basis for decision-making and continuous performance improvement. This aligns with the research findings of Murdi and Putri (2020) that the effectiveness of SAKIP implementation is strongly influenced by work culture and the role of APIP, where strong internal oversight is a key factor in ensuring consistent follow-up of evaluation results.

### **4.2.2 Supporting and Inhibiting Factors in the Implementation of SAKIP**

#### **a. Supporting Factors for SAKIP Implementation**

The research findings identified several factors supporting the successful implementation of SAKIP in North Minahasa Regency. Key supporting factors include the commitment of regional leaders to promote increased performance accountability, the availability of clear regulations and technical guidelines related to SAKIP implementation, and the support of a performance information system, although its utilization is not yet optimal. Furthermore, the role of the Organizational Section as coordinator in coordinating SAKIP implementation, as well as the provision of guidance and mentoring to Regional Apparatus Organizations (OPDs), are also significant supporting factors. This study found that follow-up on performance evaluation results has not been implemented comprehensively and uniformly across OPDs. However, as emphasized in the research by Liwutang, Kairupan, and Mokot, internal auditors play a crucial role in ensuring accountability and transparency, and support from management is a significant factor in implementing audit recommendations. (Luwintang, Kairupan, Mokot: 2024) Theoretically, leadership commitment is a determining factor in the successful implementation of public policies. Edward III's (1980) theory of policy implementation states that the disposition or attitude of implementers, including leadership commitment, is a crucial factor in the success of policy implementation. If leaders have a strong commitment, policy implementation will be more focused and coordinated. In the context of SAKIP, the commitment of regional leaders is reflected in policies that support SAKIP implementation and encourage regional government agencies (OPDs) to develop more structured planning, measurement, reporting, and evaluation of internal performance accountability.

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Research by Ati Rosliyati (2014) shows that good implementation of SAKIP can positively contribute to the implementation of *good governance*, including in the aspect of performance accountability. This finding reinforces the notion that the better the quality of SAKIP implementation, the higher the level of accountability and governance produced. Clear regulatory support, as stipulated in Presidential Regulation Number 29 of 2014 and Ministerial Regulation of PANRB Number 88 of 2021, provides clear direction for OPDs in implementing each stage of SAKIP (Ministry of PANRB, 2021). This aligns with the finding that the existence of clear technical guidelines helps create uniformity in SAKIP implementation across all regional apparatuses.

### b. Factors Inhibiting the Implementation of SAKIP

The research findings also revealed a number of significant inhibiting factors in the implementation of SAKIP in North Minahasa Regency. The main inhibiting factors include limited human resource (HR) understanding of the concept and technical aspects of SAKIP implementation, suboptimal utilization of performance information systems to support SAKIP implementation, and persistent differences in understanding and coordination among regional government agencies (OPD) in SAKIP implementation. Limited human resource capacity is the most dominant inhibiting factor. Edward III's (1980) policy implementation theory places resources *as* one of the main factors in successful policy implementation, which relates not only to budget and facilities but also to the competence of implementing officials. Findings in North Minahasa Regency indicate that many employees in regional government agencies (OPD) still do not fully understand how to develop good performance indicators, *outcome-based measurements*, and prepare performance reports according to standards. This impacts the quality of SAKIP implementation, which still varies across regional agencies.

Nugroho and Sari's (2024) research on the factors causing the decline in SAKIP performance at BPS Bantul Regency identified several key factors that are in line with these findings, namely the lack of human resource knowledge regarding SAKIP implementation, low organizational commitment, suboptimal socialization of SAKIP guidelines, and inadequate management of planning documents and performance reporting. Dalensang's (2025) research on the implementation of the merit system in North Minahasa Regency also revealed that obstacles in the form of the absence of technical regulations governing implementation at the regional level and limited budgets for competency development are structural obstacles that impact SAKIP implementation. Furthermore, suboptimal coordination between regional government agencies and differing understandings of the SAKIP guidelines have resulted in inconsistent implementation across regional government agencies (OPDs). This is consistent with research by Hasni Yusrianti and Rika Henda Safitri (2015), which found that weak coordination between OPDs is one of the reasons why SAKIP implementation has not been optimal. Meanwhile, limited use of information technology is also a barrier. Despite the availability of supporting systems, in practice, inconsistent data input, limited user capabilities, and a lack of comprehensive system integration across OPDs are still found.

## CONCLUSION

Based on the results of research on the Evaluation of the Government Agency Performance Accountability System (SAKIP) in the Organizational Section of the Regional Secretariat of North Minahasa Regency, it was found that the implementation of SAKIP has not been running optimally. This is evident from the aspects of performance planning, performance measurement, performance reporting, and internal performance accountability evaluation, which still face various obstacles. In the performance planning aspect, there is still a lack of synchronization between strategic planning documents and annual performance implementation documents so that performance orientation is not fully focused on outcomes. In the performance measurement aspect, the indicators used still tend to be oriented towards outputs and administrative processes so that they are not fully able to describe the achievements of development results substantively. Furthermore, in the performance reporting aspect, there are still delays in report submission, the quality of performance achievement analysis is not optimal, and the use of performance data as a basis for decision-making is not optimal. Meanwhile, in the internal evaluation aspect, the implementation of monitoring and evaluation by APIP has not been fully effective and sustainable in driving improvements in organizational performance. These conditions indicate that the implementation of SAKIP in North Minahasa Regency still requires strengthening institutional capacity, improving the quality of human resources, and strengthening a bureaucratic work culture that is oriented towards accountability and results.

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Supporting factors in the implementation of SAKIP in North Minahasa Regency include the support of national regulations, the commitment of some regional apparatus leaders, the existence of the Government Internal Supervisory Apparatus (APIP), and the efforts of the regional government in providing assistance and training related to the preparation of performance documents. However, the implementation of SAKIP is also still faced with various inhibiting factors, such as limited human resources who understand performance management, weak coordination between regional apparatuses, low understanding of outcome-based indicators, limited use of information technology, and a bureaucratic work culture that is still administratively oriented. Based on the results of the study, the determinants that most influence the implementation of SAKIP in North Minahasa Regency are human resource capacity, organizational commitment, the effectiveness of coordination between regional apparatuses, and the role of internal evaluation in encouraging continuous performance improvement.

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