

**THE IMPLEMENTATION OF PERFORMANCE MANAGEMENT SYSTEM TO
ENSURE ACCOUNTABILITY IN PUBLIC SECTOR:
Case Study in Sukabumi City**

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ABSTRACT

Every money spent and used by Government must be oriented to outcomes that can be measured by performance accountability, because all money that Government has is coming from taxes. Government Institution Performance Accountability System is a method that ensures every money spent by the Government must be oriented to outcomes, impacts and benefits that can be felt by the people. That is, the function of the Government Agency Performance Accountability System is to encourage performance of public sector. In the last three years the performance of Sukabumi City Government has not shown steady increase. This study aims to find out and explain how the implementation of a Government Agency Performance Accountability Management System in improving the performance of the Government of Sukabumi City. The method used by researchers in this study is a qualitative, descriptive method with an inductive approach. Then the data collection techniques used are interviews, documentation and observation, where researchers focus on the variables to be studied in order to obtain an empirical picture in the field.. Furthermore, to dissect the management of Government Institution Performance Accountability System in improving the performance of the City Government of Sukabumi, the researcher applied the Edward III Implementation theory, where the Implementation theory has four indicators namely communication, resources, disposition/attitude and bureaucratic structure. The results obtained by researchers based on empirical facts in the field through primary and secondary data, found that the government of Sukabumi City still faces some issues on human resources and organizational structure.

Keywords; Implementation; performance; Government of Sukabumi City.

INTRODUCTION

To ensure that the budget managed by the Regional Government is accounted for their performance, the Government has actually set a target. This target then listed in management framework as stipulated in Presidential Regulation No. 29/2014 concerning the Performance Accountability System for Government Agencies in article 1 (one). This explains that the Government Agency Performance Accountability System, here in after referred to as SAKIP, 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 framework of accountability and improvement of agency performance government.

Table 1. Achievements and Targets of the SAKIP of the Sukabumi City Government in 2018

REALISASI			TARGET
2015	2016	2017	2018
BB	BB	BB	A

Source: Sukabumi Secretariat, 2018

If you look at the data, in the last 3 (three) years, the Sukabumi City Government in obtaining the value of the Government Agency Performance Accountability System (SAKIP) has received a BB value (meaning: good performance). Furthermore, for 2018 the target value of the Government Agency Performance Accountability System (SAKIP) of the Sukabumi City Government increases to A (excellent performance), which means that there is hope of improvement in the management of the Government Agency Performance Accountability System (SAKIP) of the Sukabumi City Government. Furthermore, the author cites the records of the results of the evaluation of the Government

Agency Performance Accountability System (SAKIP) of the Sukabumi City Government in 2018 based on the evaluation report by the Ministry of State Apparatus Empowerment and Bureaucratic Reform as follows:

1. The performance mechanism is not guided by the organization's business processes. The Sukabumi City Government has compiled a set of key performance indicators starting from the City level to echelon IV officials. Thus, the preparation of this IKU does not pay attention to the working process as well as the functions and roles assigned by each position;
2. Performance planning and organizational business processes at work cannot be fully translated into budgeting documents. Planning and budgeting in regional apparatus (PD) does not always describe business processes and assigned functions and roles;
3. There is still a mismatch between individual performance indicators and the performance measures set forth in the employee job goals (SKP). Performance measures in SKP should describe the benchmarks for the success of each individual employee's performance;
4. The quality of program evaluation carried out by the person in charge of the program has not been able to improve the quality of program implementation and results, especially for programs between PDs;
5. The use of performance monitoring applications does not run optimally. The performance information generated from the performance monitoring mechanism is not effective in triggering the various improvements needed.
6. The Government of Sukabumi has not provided information on resource efficiency analysis and improvement of program implementation and activities to improve performance.
7. The target evaluation has not prepared well by the stakeholders. It causes misinformation on data evaluation.

Based on the brief analysis above, the value achievement of the Government Agency Performance Accountability System (SAKIP) of the Sukabumi City Government from 2015 to 2018 received a value in the "BB" category (meaning good performance). There is an interesting phenomenon related to the management of the Government Agency Performance Accountability System (SAKIP) of the Sukabumi City Government which we can see based on this data that the management of the Government Agency Performance Accountability System (SAKIP) of the Sukabumi City Government from 2015 to 2018 has not improved in other words, it remains *stagnant*. From this situation, the author identifies some problems faced by the government:

1. Performance Planning

Performance planning is the key to the success of an organization in achieving the vision & mission of the organization. If you look at the definition of performance planning based on the perspective of SAKIP, namely Government Agencies must be able to describe a target through a structured or systematic planning. The weight of the SAKIP value for this component is 30. Furthermore, the results of the achievement of the SAKIP value of the Sukabumi City Government in the performance planning component amounted to 24.88. The factors that cause the results of the value achievement on this component are not optimal because the performance *cascade* mechanism is not guided by the organization's business processes. The Sukabumi City Government has compiled a set of key performance indicators starting from the City level to echelon IV officials, thus the preparation of (Main Performance Indicators does not pay attention to the work process that has been built and the functions and roles that each position carries. In addition to

performance planning and processes the organization's business at work is not fully described in the budgeting document.

2. Performance Measurement

Performance measurement is a process of recording and measuring the achievement of the implementation of activities in the direction of achieving the mission through the results displayed in the form of a product, service, or a process. Performance measurement is needed to determine the achievement of predetermined targets. Performance measurement reflects the philosophy and culture of an organization and describes how well a performance has been completed at optimal cost, time and quality. When looking at the definition of performance measurement based on the perspective of SAKIP, which Government Agencies must provide a measuring tool or method for the performance targets that have been set. The weight of the SAKIP value for this component is 25. Furthermore, the results of the achievement of the SAKIP value of the Sukabumi City Government in the performance measurement component were 18.15. The factors that cause the results of the value achievement in this component are not optimal because there is still a mismatch between individual performance indicators and the performance measures set forth in the employee work targets (SKP);

3. Performance Reporting

The performance report is a form of accountability for the implementation of duties and functions entrusted to each government agency for the use of the budget. The most important thing that is needed in the preparation of a performance report is performance measurement and evaluation as well as adequate disclosure of the results of the analysis of performance

measurements. The purpose of the performance report is to provide the mandate with measurable performance information on the performance that has been and should be achieved. The Performance Report is also an effort for continuous improvement for government agencies to improve their performance. If you look at the definition of performance reporting based on the SAKIP perspective, that is, every government agency is obliged to convey accountability for every program that uses the state budget. The form of accountability is packaged in a report in which the report must present comprehensive data on the implementation of the Government agency's program activities. The weight of the SAKIP value for this component is 15. Furthermore, the results of the achievement of the SAKIP value of the Sukabumi City Government in the performance reporting component amounted to 11.22. The factors that cause the results of the value achievement of this component are not optimal because the performance reporting does not yet provide information about the analysis of resource efficiency and the improvement of program implementation and activities in order to improve performance.

4. Internal Evaluation

Internal evaluation is a method of *controlling the* implementation of an organization's activities with the aim of evaluating the implementation of organizational performance objectively which is carried out periodically. If you look at the definition of internal evaluation based on the perspective of SAKIP, that is, every government organization must be able to carry out an evaluation maximally, consistently and continuously. The weight of the SAKIP value for this component is 10. Furthermore, the results of the

achievement of the SAKIP value of the Sukabumi City Government in the performance measurement component are 6.63. The factors that cause the results of the scores for this component are not optimal because the quality of program evaluation carried out by the person in charge of the program has not been able to improve the quality of program results. Then also the use of performance monitoring applications does not run optimally.

5. Performance Results

Performance achievement is a description of the level of achievement of the implementation of an activity/ program/policy in realizing the goals, objectives, mission and vision of the organization as stated in the strategic planning of an organization. If you look at the definition of performance achievement based on the perspective of SAKIP, that is, every organization in determining the performance to be achieved must be in line with the organization's strategic plan, thus the performance achievement has an outcome that can be felt directly both internally and with *stakeholders*. The weight of the SAKIP value for this component is 20. Furthermore, the results of the achievement of the SAKIP value of the Sukabumi City Government in the performance achievement component amounted to 13.51. The factors that cause the achievement of the value in this component are not optimal because the performance targets in the performance agreement are sustainable following the strategic planning, but have not readjusted the targets where these targets have been achieved. This resulted in the target not being in accordance with the current real conditions.

The research objectives are as follows:

1. To find out and analyze the implementation of the

Government Agency Performance Accountability

System (SAKIP) policy in improving the performance of the Sukabumi City Government.

2. To identify and analyze the inhibiting factors in the implementation of Government Agency Performance Accountability System (SAKIP) policies in improving the performance of the Sukabumi City Government.

3. To find out and analyze the efforts of the Sukabumi City Government in implementing the Government Agency Performance Accountability System (SAKIP) policy in improving the performance of the Sukabumi City Government.

METHOD

In analyzing the implementation of the performance accountability system policy of government agencies (SAKIP) in improving the performance of the Sukabumi City Government, the researcher used Edward III's implementation theory in Widodo (2010: 96), arguing that the factors that influence implementation are as follows:

1. Communication

Implementation will run effectively if the measures and policy objectives are understood by individuals who are responsible for achieving policy objectives. Clarity of the size and objectives of the policy thus needs to be communicated appropriately with the implementers. Consistency or uniformity of the basic measures and objectives needs to be communicated so that implementers know precisely the size and objectives of the policy.

2. Resources

This resource component includes the number of staff, the expertise of the executor, relevant and sufficient information to implement policies and fulfill the related resources in program implementation, the authority to ensure that the program can be directed to what is expected and the existence of

supporting facilities that can be used. to carry out program activities such as funds and infrastructure.

3. Attitudes or dispositions

One of the factors that influence the effectiveness of policy implementation is the attitude of the implementer. If implementers agree with parts of the content of the policy then they will carry out happily but if their views differ from those of policy makers, the implementation process will experience many problems. There are 3 (three) forms of attitude/response of the implementer to the policy, namely awareness of the implementer, directions / directions for responding to the program towards acceptance or rejection, and the intensity of the response.

4. Bureaucratic Structure

Discussing the implementing agency of a policy cannot be separated from bureaucratic structures. Bureaucratic structures are characteristics, norms and patterns of relationships that occur repeatedly in executive bodies that have a potential or real relationship with what they have in carrying out policies

Furthermore, in this study, researchers used qualitative research, that describes the actual situation when the research was carried out by collecting data and then interpreting it into analysis and formulation of problems found in the field. In Qualitative Research, the term qualitative is given to all research techniques to classify reliably the data found by the researcher, highlight facts that are basically problems and classify the data to answer the problems that arise in a study. Arikunto (2010: 129) explains that the source of data in research is the subject from which data can be obtained. Furthermore, the data source is divided into three, namely:

1. *Person*

that is, the source of the data which is then called informants who are able to provide oral answers through interviews or written answers. To achieve the objectives of this study, the authors use a *person*, data source that can provide data in the form of oral

answers through interviews. The person who is the source of the data is the Regional Secretary, Government Assistants, Head of Governance, Head of Organization, Head of Equipment, and Staff.

2. *Paper*

Data sources that present data in the form of letters, numbers, pictures, or other symbols suitable for the use of communication methods.

3. *Place*

Place is a data source that presents a view in the form of a stationary or moving state through a survey method. In this research, the *place* is the Regional Secretariat (SETDA) of the Sukabumi City Government.

The research conducted by the author is descriptive research and in analyzing the data used qualitative analysis. The following are data analysis techniques according to Neuman (2006: 41):

1. Data Reduction (data reduction)

The amount of data obtained from the field is quite a lot, so it is necessary to record it carefully and in detail. The longer the researcher goes to the field, the more and more complex and complicated the amount of data will be. For this reason, it is necessary to immediately analyze data through data reduction. Reducing data means summarizing, choosing the main things, focusing on the important things, looking for themes and patterns. Thus the data that has been reduced will provide a clearer picture, and make it easier for researchers to carry out further data collection, and search for it if needed. Data Display (data presentation)

2. Data Display (presentation of data)

After the data is reduced, the next step is to display the data. In this study, using qualitative research, data presentation can be done in the form of

brief descriptions, charts, relationships between categories, flowcharts and the like. By displaying data, it makes it easier to understand what happened, plan the next work based on what has been understood.

3. Conclusion Drawing / Verification

"The initial conclusions put forward are still provisional, and change if no strong evidence is found to support it at the next data collection stage. But if the conclusions put forward at an early stage are supported by valid and consistent evidence when the researcher returns to the field to collect data, then the conclusions put forward are credible conclusions".

RESULTS AND DISCUSSION

A. Implementation of Government Agency Performance Accountability System Policies (SAKIP) in Improving the Performance of the Sukabumi City Government.

Policy implementation is part of a management framework, in this case after a policy is set, it will then be implemented or implemented in order to achieve the specified goals. Likewise with the implementation of SAKIP Sukabumi City Government. In essence, SAKIP was designed by the Government as stated in Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System for Government Agencies, which has a noble purpose, in this case every activity carried out by the government must have an impact that can be felt directly by the community. There are 4 (four) factors that influence the implementation of the performance Accountability System policy of Sukabumi City government agencies, namely Communication, Resources, Disposition/Attitude and Bureaucratic Structure.

1. Communication

Communication is a method or way of conveying a message or information to a person or group in the context of common perceptions to

achieve certain goals. Implementation will run effectively if the measures and policy objectives are understood by individuals who are responsible for achieving policy objectives. Clarity of the size and objectives of the policy thus needs to be communicated appropriately with the implementers. Consistency or uniformity of the basic measures and objectives need to be communicated so that implementers know precisely the size and objectives of the policy. Likewise with a policy in this case the Sukabumi City Government Agency Performance Accountability System (SAKIP). The success in implementing the Sukabumi City Government Agency Performance Accountability System (SAKIP) greatly influences the extent to which the Sukabumi City Government in this case the Sukabumi City Regional Secretariat communicates with the ranks of the Sukabumi City Government. Based on the results of an interview with Mr. Tejo Condra Nugroho, AP, MT (informant 3) as Head of the Service Governance Section on April 2, 2020 in his office said that "The form of communication that we do within the Sukabumi City Government is by socializing it to the Work Unit. Regional Apparatus (SKPD) in coordination meetings related to how to manage the Government Agencies Performance Accountability System".

The second interview with Drs. H. Andri Setiawan, MM (informant 2) as a Government Assistant on April 2, 2020 in his office, he said that "So far the communication built between leaders and subordinates in managing the Government Agency Performance Accountability System is running quite well, meaning that there are always reports. from the leadership level or with subordinates in its management".

From these two informants above, it can be seen that communication within the Sukabumi City Government in the context of managing the Performance Accountability System of Government Agencies is running quite well, meaning that the frequency of communication built in the Sukabumi Government ranks can be directly felt by the ranks of the Sukabumi Government for example in the form of meetings coordination with each Regional Work Units (SKPD). This was confirmed by interviewing researchers with Drs. H. Dida Sembada, MM (informant 1) as the Regional Secretary of the Sukabumi City Government on April 2, 2020 in his office, he said that:

"We are not only good at communicating, but have made instruments between each leader, thus we have tried our best to have the relationship between leaders not having sectoral egos, because in essence the Government Agency Performance Accountability System (SAKIP) is for the success of all of us".

Based on the results of the interviews with the 3 (three) informants above, it can be seen that in the management of the Government Agency Performance Accountability System (SAKIP) within the Sukabumi City Government, the communication carried out by the ranks of the Sukabumi City Government is running quite well. This means that the communication carried out by the Sukabumi City Government in managing the Government Agency Performance Accountability System (SAKIP), both formally and informally, is carried out.

Seeing this phenomenon, it can be seen that the communication built by the Sukabumi Government is in accordance with one of the communication principles put forward by Edward III in Widodo (2010: 96).

Other than that, it is shown that the form of communication carried out by the Sukabumi City Government in this case through the Regional Secretariat of Sukabumi City is not only carried out formally, which can be seen in the implementation of coordination meetings with other Regional Work Units (SKPD).



Source : Regional Secretariat
Sukabumi City 2019

Figure 1. Socialization of SAKIP Management for the Sukabumi City Government

2. Resource

Resources have an important role in the success of an organization in implementing a policy or the success of achieving a target. As the successful management of the Performance Accountability System of the Sukabumi City Government Agencies, of course, requires quality resources, including *Man*, *Money*, *Materials*, *Machines* and *Methods*. Therefore, resources have a very important role in the successful management of the Government Agency Performance Accountability System (SAKIP) of the Sukabumi City Government. Based on the results of the researcher's interview with Mr. Tejo Condra Nugroho, AP, MT (informant 3) as the Head of the Service Governance Section on April 3, 2020 in his office said that "in terms of quantity, human resources within the Sukabumi City Government both at the Regional Secretariat or in their respective offices. Each Regional Work Units (SKPD) are adequate, but in terms of human resource quality, there

are still several employees in the Sukabumi City Government ranks who do not fully understand the Government Agency Performance Accountability System (SAKIP) itself".

Then the next research interview with Mrs. Ida Halimah, SKM (informant 4) as Head of the Organization Section on April 3, 2020 in her office said that "one of our weakness factors is not achieving the value of the Government Agency Performance Accountability System (SAKIP) in the Sukabumi City Government because there are still some employees who do not understand the scope of their work, so that it is difficult to determine the achievement of individual performance measures in other words, the employee performance targets between the employee and their superiors are directly inconsistent, thus difficulties in measuring the performance referred to."

Furthermore, the results of the researcher interview with Ms. Ening Ningsih, SE (informant 6) as a Staff in the Organization Section on April 3, 2020 in her office, she said that "there are still colleagues in other Regional Work Units (SKPD) who do not understand the Accountability System. The performance of government agencies (SAKIP), so that they still rely on the ranks of the Regional Secretariat in their management. Why is that? Because from all Regional Work Units (SKPD) within the Sukabumi City Government, the understanding of SAKIP tends to be in the SETDA satker. Though ideally the understanding should be comprehensive."

Based on the results of the interviews with 3 (three) informants above, it can be seen that one of the resource factors that is the problem of implementing the Government Agency Performance Accountability System

(SAKIP) is the quality of human resources, in which there are still human resources, in this case, the Sukabumi City government employees. who do not understand the Government Agency Performance Accountability System (SAKIP) itself.

Then the researcher's next interview with the Head of the Equipment Section who was interviewed by Mr. Rizan Junistiar, SSTP (informant 6) as the Head of the Maintenance Sub-Section in the Equipment Section on April 3, 2020 in his office he said that "so far we have not received any significant complaints or the priority of the Sukabumi Government employees regarding the utilization of state inventory goods, both in terms of maintenance and new procurement".

Furthermore, the researcher interviewed with Mr. Tejo Condra Nugroho, AP, MT (informant 3) as Head of Service Governance Section on April 3, 2020 in his office said that "one form of leadership support in managing the Government Agency Performance Accountability System (SAKIP) adequate budget."

From the results of the interviews with 5 (five) informants above, it can be seen that the resources in the management of the Government Agency Performance Accountability System (SAKIP) of the Sukabumi Government in terms of *Money*, *Materials* and *Machines* are running quite well, this can be seen that the availability of budget as well as facilities and infrastructure adequate. However, there are other constraints on the resources referred to, namely the quality of the human resources itself, this can be seen that it is not entirely the employees within the Sukabumi City Government who understand the Government Agency

Performance Accountability System (SAKIP).

3. Attitude/Disposition

According to Edaward III in Widodo (2010: 96), one of the factors that influence the effectiveness of policy implementation is the attitude of the implementer. If implementers agree with parts of the content of the policy then they will carry out happily but if their views differ from those of policy makers, the implementation process will experience many problems. There are 3 (three) forms of attitude/response of the implementer to the policy, namely awareness of the implementer, directions for responding to the program towards acceptance or rejection, and the intensity of the response. Based on the researcher's interview with Drs. H. Dida Sembada, MM (informant 1) as the Regional Secretary of the Sukabumi City Government on April 6, 2020 in his office said that:

"So far, the attitude of the State Civil Apparatus within the Sukabumi City Government is quite good. As a result, I, as the secretary of Sukabumi City Government, have not received any news regarding the development between subordinates and superiors in carrying out daily tasks, as well as the management of the Government Agency Performance Accountability System (SAKIP) of the Sukabumi City Government. We ourselves have made a Mayor's Decree regarding the management of the Government Agency Performance Accountability System (SAKIP)."

Furthermore, the results of the researcher interview with Drs. H. Andri Setiawan, MM (informant 2) as a Government Assistant on April 6, 2020 in his office he said that "in principle,

we are aligned with the Sukabumi City Government as having a *reward and punishment* system. This is a form of leadership commitment to manage attitudes related to the performance of the State Civil Apparatus (ASN) in the Sukabumi City Government."

Then the results of the interview with Mr. Tejo Condra Nugroho, AP, MT (informant 3) as Head of the Service Governance Section on April 6, 2020 in his office said that "One form of the highest leadership's commitment in seeing the importance of managing the Government Agency Performance Accountability System (abbreviated as SAKIP) is the realization of a coordination meeting involving all Regional Work Units (SKPD)."

Based on the results of interviews with 3 (three) informants above, it can be seen that the attitude/disposition of the Sukabumi City Government officials towards the management of the Government Agency Performance Accountability System (SAKIP) can be said to be having good performance. It can be seen that the leadership's assertiveness is evidenced through the making of *reward and punishment* instruments and decrees.

On the other hand, there is also a high enough awareness for subordinates in carrying out the dispositions or tasks given by the leadership, this can be seen that there is no conflict between subordinates and leaders in carrying out daily tasks, thus in line with the opinion expressed by Edaward III in Widodo (2010: 96), namely the success of an implementation, namely when there is harmony between leaders and subordinates.

Table 2. ASN Conflict Management within the Sukabumi City Government

No.	Year	Conflict Mediation		Number of Conflict Cases
		Leader	Staff	
1	2015	0	0	0
2	2016	0	0	0
3	2017	0	0	0
4	2018	0	0	0
5	2019	0	0	0
Total cases				0

4. Bureaucratic Structure

According to Edward III in Widodo (2010: 96) in implementing a policy, it cannot be separated from bureaucratic structures. Bureaucratic structures are the characteristics, norms and patterns of relations that occur repeatedly in executive bodies that have a potential or real relationship with what they have in carrying out policies. In essence, to achieve the management of a quality Government Agency Performance Accountability System (SAKIP), of course, requires good cooperation between Regional Work Units (SKPD) within the Sukabumi City Government. In creating good cooperation between each Regional Work Units (SKPD) in order to realize a quality Government Agency Performance Accountability System (SAKIP), the Sukabumi City Government certainly requires an instrument or standard or work mechanism or what we know as *business processes*. The purpose of the *business process* is to describe a good working relationship or work pattern between each Regional Work Units (SKPD). Furthermore, to regulate a good work relationship or work pattern within the Regional Work Unit (SKPD) requires a pattern of an instrument or standard that we know as

a *Standard Operating Procedure (SOP)*, thus if a *business process* and *Standard Operating Procedure* has been created (SOP) is meant so that the implementation of the Government Agency Performance Accountability System (SAKIP) within the Sukabumi City Government is more effective and efficient.

Based on the results of the researcher's interview with Mrs. Ida Halimah, SKM (informant 4) as the Head of the Organizational Division on April 6, 2020 in her office said that "actually *business processes* and *Standard Operating Procedures (SOP)* already exist within the Sukabumi City Government, but have not yet been implemented. *updates* in accordance with the conditions of the organization's current needs.

Furthermore, the results of the researcher's interview with Mr. Tejo Condra Nugroho, AP, MT (informant 3) as Head of Service Governance Section on April 6, 2020 in his office said that "currently we already have a *business process* and *Standard Operating Procedure (SOP)*, however for *business processes* and *Standard Operating Procedures (SOP)* related to the management of the Government Agencies Performance Accountability System (SAKIP), we don't have it yet."

B. Inhibiting Factors

Implementation is an art within the framework of management. Without implementation, of course it is impossible for an organization to realize its vision and mission. But in reality in the field, we often encounter challenges in an implementation or what we call the inhibiting factors that affect an implementation. Likewise with the implementation of the Government Agency Performance Accountability System (SAKIP) Sukabumi City Government, in principle there are

always inhibiting factors in it. Based on the results of the researcher interview with Mr. Tejo Condra Nugroho, AP, MT (informant 3) as the Head of the Service Governance Section on April 7, 2020 in his office said that "So far the factors that have become obstacles in implementing the implementation of the Government Agency Performance Accountability System (SAKIP) is the limited human resources who understand SAKIP itself. Ideally, in each Regional Working Unit (SKPD) there are human resources who understand SAKIP. The reality is that other Regional Work Units (SKPD) still rely on us, in the sense that we cannot separate ourselves from managing SAKIP." Furthermore, the results of the researcher's interview with Drs. H. Andri Setiawan, MM (informant 2) as a Government Assistant on April 7, 2020, in his office he said that "We want human resources at the ranks of the Sukabumi City Government who understand SAKIP in increasing numbers, but to make it happen, it needs training. Currently, the problem faced is that our budget for training is limited, especially when the Covid-19 pandemic has occurred so that the budget is focused on that.



Source: Media Online Media Indonesia 11 April 2020

Figure 2. News Media Online Media Indonesia Regarding Budget Relocation Policy by the Mayor of Sukabumi

Based on the results of interviews with 2 (two) informants

above, it can be seen that there are several factors that are inhibiting factors in the implementation of the Government Agency Performance Accountability System (SAKIP), namely not all of the State Civil Servants (ASN) ranks of the Sukabumi City Government understand the Performance Accountability System.

Government Agencies (SAKIP). In addition, the budget allocated for the Government Agency Performance Accountability System (SAKIP) training for State Civil Servants (ASN) is allocated to the Sukabumi City Government for priority activities, namely natural disaster management, namely Covid-19 which we are currently facing.

C. Efforts to Overcome Inhibiting Factors

The constraints faced in implementing the Government Agency Performance Accountability System (SAKIP) certainly need a solution for the realization of a quality management. Based on the results of the researcher interview with Mr. Tejo Condra Nugroho, AP, MT (informant 3) as the Head of Service Governance Section on April 7, 2020 in his office said that "one of the ways to increase the number of State Civil Servants (ASN) in the government ranks. Sukabumi City which understands the Government Agencies Performance Accountability System (SAKIP) by providing technical guidance or training. Currently, the budget for education and training is being cut for the response to Covid-19. With limited budget, we will always coordinate with the PANRB Ministry, SAKIP guidance agencies or with other local governments who are qualified in implementing the Government Agency Performance Accountability System (SAKIP) to *share knowledge* virtually in order to increase the number of State

Civil Servants (ASN) at the municipal government level. Sukabumi who understands SAKIP.

Therefore, *knowledge sharing* is a proper solution ”.



Source: Regional Secretariat
Sukabumi City 2020

Figure 3. Knowledge sharing of the SAKIP Management of the Sukabumi City Government in 2019 virtually

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Reform Number 12 of 2015
concerning Guidelines for Evaluating
the Implementation of the Performance
Accountability System of Government
Agencies.