

Implementation of the Government Performance Accountability System (SAKIP) at Makassar Port Authority

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Abstract. *This study examines the implementation of the Government Performance Accountability System (SAKIP) at the Makassar Port Authority, focusing on how it enhances institutional accountability and the challenges encountered during its execution. The research employs a qualitative design involving in-depth interviews, document analysis, and direct observation with key informants from various divisions of the Makassar Port Authority. Data were analyzed to identify patterns, supporting factors, and obstacles influencing the effectiveness of SAKIP implementation. The findings indicate that SAKIP has contributed to greater transparency, improved performance reporting, and more efficient budget utilization within the institution. Strong leadership commitment and coordination between divisions have enabled the system to operate effectively, resulting in several performance awards from the Ministry of Transportation and the Ministry of Finance. Nevertheless, challenges remain, including a shortage of human resources skilled in SAKIP, limited budget allocations, and weak integration of data management systems. These factors hinder optimal performance evaluation and timely reporting. The study concludes that successful implementation of SAKIP depends on continuous human resource development, the availability of adequate technological support, and active supervision by internal control units. The findings offer important implications for strengthening public sector accountability in Indonesia by integrating capacity building, digital governance, and performance-based evaluation. The study contributes to the growing body of literature on public accountability and provides a practical framework for enhancing governance quality across government agencies.*

Keywords: SAKIP, Port Authority, Leadership

Received: August 5, 2025

Received in Revised: September 18, 2025

Accepted: November 26, 2025

INTRODUCTION

Government agency performance accountability is a form of media for reporting the success or failure of a government agency in implementing organizational goals and objectives (Pebrianti & Aziza, 2019; Han, 2020; Telabah et al., 2018). The Government Agency Performance Accountability System (SAKIP) is regulated in Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP). This regulation aims to improve the performance of government agencies through the implementation of a systematic system in determining, measuring, collecting data, classifying, summarizing, and reporting performance.

In addition, SAKIP is also related to Government Regulation Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies (Afifah et al., 2022; Putra, 2025; Eprianto, 2023). Several other related regulations are Law Number 28 of 1999 concerning the Implementation of a Clean State Free from Corruption, Collusion, and Nepotism, Law Number 1 of 2004 concerning State Treasury, and Law Number 39 of 2008 concerning State Ministries, which require each government agency to carry out their respective performance accountability as a form of accountability in achieving organizational goals according to their main duties and functions in the form of a Performance Report, as well as Regulation of the Minister of Transportation of the Republic of Indonesia Number PM 85 of 2020 concerning the Implementation of the Performance Accountability System of Government Agencies (Zainal et al., 2023; Suhana et al., 2023; Suartika et al., 2024). which then SAKIP in general is also regulated by two main laws and regulations: (1) Presidential Regulation Number 29 of 2014: Regulates SAKIP in general and is the basis for all government agencies. (2) Regulation of the Minister of Administrative and Bureaucratic Reform Number 53 of 2014: Is a derivative regulation of the Presidential Decree which provides more detailed instructions regarding the implementation of SAKIP.

A Performance Report is a summary that provides a concise and comprehensive explanation of performance achievements prepared based on the established work plan and the use of the allocated annual budget (McGill, 2001). Methods and means to encourage efforts to improve organizational structures, public policies, governance, reporting mechanisms, work methods, and public service procedures are based on real-world issues faced in the implementation of sustainable government management. In this regard, the Makassar Harbormaster and Main Port Authority Office prepares a Performance Report as a form of accountability for achieving organizational goals.

Achieving transparent and accountable governance through the implementation of government agency performance accountability is a form of accountability for achieving the agency's vision, mission, and objectives (Aly et al., 2025). Based on this explanation, each government agency is required to prepare a Performance Accountability System (SAKIP) in accordance with Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System. The SAKIP document also refers to Regulation of the Minister of Administrative and Bureaucratic Reform (PANRB) Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting, and Procedures for Reviewing Government Agency Performance Reports.

Furthermore, the SAKIP is also based on the Ministerial Regulation of PANRB concerning evaluation. SAKIP is a manifestation of government agency performance that can reflect the success or failure in achieving the goals and objectives that have been set through the implementation of various programs and activities that have been implemented. The Government Agency Performance Accountability System is an integration of the Planning, Budgeting, and Performance Reporting Systems that are aligned with the implementation of the Financial Accountability System (Wardani, E. K., & Hasibuan, 2024; Jipa & Kusumastuti, 2024; Mujannah et al., 2019).

To be able to achieve good and results-oriented Government Agency Performance Accountability, the government must first determine clear results in the form of conditions to be achieved, determine targets for each indicator used by taking into account community expectations and resource availability, determine programs and activities to be carried out to achieve the targets that have been set in accordance with mutual agreement so that the government can also build an organizational culture oriented towards agency performance.

The implementation of SAKIP at the Harbormaster's Office and Main Port Authority of Makassar, Ministry of Sea Transportation in the last 3 (three) years can be seen in the implementation of SAKIP very positive impacts such as: (1) Performance Improvement: with the

existence of measurable performance planning and performance-based budgeting, agencies can increase the effectiveness and efficiency of budget use; (2) Increased Accountability: SAKIP encourages agencies to measure and report performance regularly, so that agency performance becomes more transparent and easier to measure; (3) System Integration: SAKIP integrates planning, budgeting, and performance reporting systems, so that the performance management process becomes more integrated; (4) Improved Public Services: By focusing on results, agencies can improve the quality of public services to the community; (5) Preventing budget efficiency: SAKIP helps prevent budget efficiency caused by work programs that are not results-oriented.

The objectives of the SAKIP implementation will be achieved efficiently and effectively if the AKIP system operates in accordance with the SOPs stipulated in laws and regulations at both the regional and national levels. As Meadows and Donella explain, a complex system has a hierarchy of nested objectives. Each element in the system has its own specific objective, which must align with the overall objective of the system. Misalignment between subcomponent objectives and the overall objective can lead to conflict and problems within the system. Therefore, maintaining a balance between subcomponent objectives and the overall objective of the system is key to the system's success.

By adhering to these regulations, government agencies can develop a comprehensive and accountable SAKIP, including documents such as: (1) Key Performance Indicators (IKU): Performance measurement tools that identify targets and desired outcomes; (2) Strategic Plan (RENSTRA): a long-term planning document that directs agency activities; (3) Annual Performance Plan (RKT): an annual performance planning document that refers to the RENSTRA; (4) Annual Performance Agreement (PKT): an agreement between management and subordinates regarding performance targets and responsibilities; (5). Government Agency Performance Report (LKIP): a performance reporting document that presents performance results and accomplishments; (6). Ministry/Institution Work Budget Plan (RKAKL): a budget document that supports the implementation of activities according to the performance plan.

A well-prepared SAKIP will assist government agencies in achieving performance targets, increasing the effectiveness and efficiency of budget use, and enhancing accountability to the public. The Government Agency Accountability Report is a tool used to implement Government Agency Performance Accountability and aims to encourage accountability in government agency performance as one of the prerequisites for good and trustworthy governance (Hawalya et al., 2025; Zaghenia et al., 2022; Pratama et al., 2024). The Government Agency Performance Accountability Report (LAKIP) is then reviewed and evaluated by the Government Internal Supervisory Apparatus (APIP) under the coordination of the Ministry of Administrative and Bureaucratic Reform (Suharyanto and Sutaryo, 2016).

The LAKIP evaluation aims to obtain information on the implementation of the AKIP and suggestions for improvements to improve performance and strengthen the accountability of government agencies in accordance with government program priorities. The Strategic Issues and Problems faced by the Makassar Harbormaster and Main Port Authority Office, as outlined in the 2020-2024 Strategic Plan (Renstra), include key strategic issues within the Harbormaster and Port Authority in the implementation of maritime transportation, identified through eight key elements related to Human Resources, Funding, Facilities and Infrastructure, Technology and Information, Regulations and Policies, Institutions, Implementation Management, Performance, and Service Impact.

METHODS

The research design employed by the researcher emphasized qualitative research. According to Maleong, a qualitative method is a scientific study aimed at understanding a phenomenon within natural social contact by prioritizing in-depth communication interactions between researchers and informants. This research was conducted at the Harbormaster and Main Port Authority of Makassar. The research period was approximately two months, from January to

February 2025. Informants in qualitative research methods are data sources that provide information regarding the research topic. Informants can be individuals or groups. In qualitative research, informants are selected based on their ability to convey information relevant to the research. Primary informants: Informants who have clear technical knowledge regarding the research topic. Key informants: Informants who have comprehensive information regarding the research topic. Additional informants: Informants who provide additional information to complement the research analysis and discussion. To collect qualitative data, researchers can use various techniques, such as: interviews, observation, documentation, focus group discussions, visual analysis, and literature review. D. Type and Source of Research Data are facts, information, or statements. These statements serve as the raw material for research, used as material for problem solving or as a means of uncovering and resolving issues. The data in this study are qualitative. Qualitative data is data in the form of words, not numbers. Qualitative data was obtained through civil servants and reference documents at the Makassar Harbormaster and Main Port Authority Office, using various data collection techniques, such as interviews, document analysis, and observation. The data in this study were drawn directly from sources and various relevant literature related to this research. To collect data from informants, researchers require interview guidelines and document collection guidelines. It is crucial for researchers to participate in data collection to determine the validity of the collected data. Extended participation allows for increased reliability of the collected data. Therefore, in this study, researchers will personally engage in fieldwork, from data collection, analysis, and drawing conclusions. The data collection technique used was in-depth interviews, direct interviews with informants to obtain maximum results that could be accounted for by the researcher. The characteristics of qualitative research are: The natural environment serves as a direct data source, humans are the primary instrument for data collection, and data analysis is conducted inductively. From the explanation above, the author understands its significance. Therefore, in collecting data for this research, the author used triangulation techniques, a combination of interviews, observation, and documents. Furthermore, to answer the "how" and "why" questions, the author will use in-depth interviews with informants.

RESULTS AND DISCUSSION

Implementation of the Government Agency Performance Accountability System (SAKIP) at the Makassar Harbormaster and Main Port Authority Office

The following are the results of the researcher's interviews with informants regarding the implementation of the Government Agency Performance Accountability System (SAKIP) at the Makassar Harbormaster and Main Port Authority Office. The interview consisted of seven informants, four key informants, and three supporting informants. The researcher conducted in-depth interviews to clarify and strengthen the data obtained in the field. All informants were selected using purposive sampling, as this technique involves individuals selected based on criteria established by the researcher based on the research objectives. The selected informants met the criteria established by the researcher, which were then considered by the researcher based on their relevance to the research. The following are the results of interviews with informants:

"According to Ms. Tina, Head of the Planning, Finance, and Equipment Sub-Division of the Makassar Main Port Authority (KSOP), regarding the Implementation of Government Agency Performance Accountability at the Makassar Main Port Authority and Harbormaster Office, she greatly appreciates the implementation of SAKIP, as it is implemented to account for the performance of government agencies, particularly at the Makassar Main Port Authority and Harbormaster Office. Significant performance improvements have been achieved in the implementation of SAKIP. Collaboration is needed between the planning and finance teams, with leadership, divisions, and sections to ensure SAKIP implementation is carried out in accordance with established regulations. In 2024, the Makassar Main Port Authority and Harbormaster Office received numerous awards,

including: Receiving an award from the Ministry of Administrative and Bureaucratic Reform as a Service Work Unit with the Predicate of a Corruption-Free Area (WBK) in 2024; Awarded the second best KKP User Work Unit in 2024, and first place in the Best KSOP Social Media Account Category in 2024."

2024; As the third-ranked Work Unit receiving the Best Cash Management System (CMS) Virtual Account Work Unit award for Semester 1 of 2024; As the second-ranked Work Unit in the Best Large Transaction Financial Report Preparation Category for Semester 1 of 2023; As the Work Unit with the IKPA achievement for the second quarter of 2023 with a very good rating in the Small Budget category up to 30 billion; As a Service Unit with the title of "WBK" (Corruption-Free Area). The various awards received by the Makassar Harbormaster and Port Authority Office indicate that the Harbormaster Office has implemented the SAKIP (Accounting System for Accounting) effectively, with strong leadership involvement. However, there are still obstacles encountered in its implementation, including a lack of human resources who understand SAKIP.

"The implementation of SAKIP (Accounting System for Accounting) The Government Agency Performance Accountability (GAP) in the Personnel and Human Resources (HR) section aims to measure, evaluate, and report employee performance to ensure that HR management is efficient, effective, and accountable in achieving organizational goals."

Head of the Design and Legal Status Section, echoed this sentiment:

A similar sentiment was expressed by Head of the Human Resources, Legal, and Public Relations Sub-Division, who stated:

"The implementation of the Government Agency Performance Accountability System (SAKIP) in the Personnel and HR (Human Resources) division aims to measure, evaluate, and report employee performance, ensuring that HR management is efficient, effective, and accountable in achieving organizational goals. According to Ms. Yayu, the Makassar Main Operations Office (KSOP Utama) received several awards for its integrated implementation in 2024."

Head of the Design and Legal Status Section, echoed this sentiment:

"The implementation and measurement of the Government Agency Performance Accountability System (SAKIP) involves a series of procedures and policies designed to ensure that all stages of a process or activity are carried out to high, measurable standards."

This includes principles such as transparency, accountability, and efficient and effective use of resources, as well as the implementation and measurement of the Government Agency Performance Accountability System (SAKIP). Furthermore, the researcher also conducted an interview with Ms. Munawarah Sata, SH., MH, a staff member of the Administration Section of the Planning, Finance, and Equipment Sub-Division. The interview with the informant revealed: Implementation of the Government Agency Performance Accountability System (SAKIP) at the Makassar Harbormaster and Main Port Authority Office. The implementation of the Government Agency Performance Accountability System (SAKIP) consists of seven documents and reports prepared by the Planning Team, which are guided by the following guidelines: Strategic Plan Document (RENSTRA).

Government Agency Performance Accountability Report (LKIP) Performance Agreement Document. Annual Work Plan Document. Action Plan Document. Action Plan Monitoring Report on the Performance Agreement. Quarterly Report. If these seven SAKIP documents are implemented properly, the implementation of SAKIP at the Makassar Harbormaster and Main Port Authority Office will have a positive impact on various aspects, including improved agency performance, transparency in budget management, and the quality of public services. An effective SAKIP can also be an instrument for realizing good governance and improving public welfare. A staff member of the General Administration Section of the Planning, Finance, and Equipment Sub-Section, echoed this sentiment:

The implementation of the Government Agency Performance Accountability System (SAKIP) also serves as a primary source of supporting information and is very helpful in conducting interviews to obtain accurate data. SAKIP is one example of performance accountability implementation in Indonesia. This system is designed to improve efficiency, effectiveness, and transparency in government agency performance management. However, challenges such as lack of commitment, limited human resources, and the lack of integration of the national planning system with the accountability system remain obstacles to optimal SAKIP implementation. Implementing SAKIP requires measuring the performance of the SAKIP (Government Agency Performance Accountability System) in the evaluation and assessment process of a government agency's performance against established targets. This process involves comparing actual performance with desired targets and serves as a basis for assessing the success or failure of activity implementation.

a staff member of the Administrative Section of the Planning, Finance, and Equipment Sub-Section, expressed a similar sentiment: It was explained that the implementation of SAKIP (Standard Accounting System) within an agency, particularly the Makassar Harbormaster Office and Main Port Authority, has several benefits. These benefits include: Improving Agency Performance: SAKIP helps identify and measure agency performance objectively, thus providing a basis for improving and enhancing service quality. Transparency in Budget Management: SAKIP encourages agencies to prepare performance reports accurately and timely, ensuring effective and efficient budget utilization. Improving the Quality of Public Services: With SAKIP, agencies can focus more on achieving strategic goals and objectives, thereby improving public services. Achieving Good Governance: SAKIP is an important instrument in ensuring government runs transparently, effectively, and efficiently. Increasing Accountability: SAKIP encourages agencies to be accountable for their performance and use of public funds.

Improving Public Welfare: With SAKIP, programs become more focused and effective, thereby improving public welfare. Encouraging Innovation: SAKIP can encourage local governments to innovate in designing programs and activities. Policy Improvement: SAKIP can be used as a tool to improve government policies. Performance Evaluation: SAKIP serves as an internal and external evaluation tool to assess agency effectiveness and efficiency. Community Participation: SAKIP can encourage community participation in development implementation. The questions raised by several informants above were also confirmed by the following interview with Mr. Ardha Prasetyo, from the Planning Division of the Directorate General of Public Works and Public Housing (DGPL), Ministry of Transportation: Regarding the implementation of SAKIP within the Ministry of Transportation, it refers to Ministerial Regulation Number PM 85 of 2020 concerning the Implementation of the Government Agency Performance Accountability System, which aims to improve performance accountability within the Ministry of Transportation.

Each Work Unit is required to prepare a Government Agency Performance Accountability System (SAKIP) document, which includes the preparation of a Strategic Plan Document, the preparation of a Performance Agreement Document, Performance Measurement, Performance Data Management, the preparation of a Performance Reporting Document, and a Performance Review and Evaluation. In measuring Performance accountability of government agencies means assessing the extent to which the agency is accountable for the use of resources and the achievement of planned results to the public or authorized authorities. This measurement is crucial to ensuring that the government operates in an accountable, efficient, effective, transparent, and responsible manner. To ensure that every government program is implemented according to its initial objectives, a robust, integrated, and consistent performance management and oversight system is required, from the planning stage through evaluation. Law Number 25 of 2004 concerning the National Development Planning System (SPPN) mandates the preparation of short-term, medium-term, and long-term planning documents. These documents serve as a reference for the implementation of programs and activities, as well as the budgeting of each Ministry Institution.

Supporting and Inhibiting Factors in the Implementation of the Government Agency Performance Accountability System (SAKIP) at the Makassar Harbormaster and Main Port Authority Office

The following are the results of internal interviews conducted by researchers with informants regarding the supporting and inhibiting factors in the implementation of the Government Agency Performance Accountability System (SAKIP) at the Makassar Harbormaster and Main Port Authority Office.

Head of the Planning, Finance, and Equipment Sub-Division, explained:

"The implementation of the Government Agency Performance Accountability System (SAKIP) is influenced by various factors, both supporting and inhibiting. Supporting factors include strong commitment from regional and organizational heads, the existence of Government Internal Supervisory Apparatus (APIP), and awareness of laws and regulations. Meanwhile, inhibiting factors include lack of employee understanding, poor communication and coordination between agencies, minimal budget, and a lack of supporting facilities such as an integrated data management system."

Supporting factors in the implementation of SAKIP include strong leadership support and strong commitment from regional heads and organizational leaders, which are crucial to driving SAKIP implementation. This commitment can be seen in the establishment of the SAKIP (Standard Accounting Standards) and the several awards received by the Makassar Harbormaster Office and Main Port Authority, demonstrating their success in implementing SAKIP. These awards also serve as target indicators in the Medium-Term Development Plan, based on the President-elect's vision and mission. Meanwhile, inhibiting factors in SAKIP implementation include a lack of understanding.

Employees who do not understand SAKIP will find it difficult to implement it effectively, and a lack of communication and coordination between agencies can hinder SAKIP implementation, especially if there are differences in perceptions or objectives. A similar sentiment was expressed by Head of the Human Resources, Legal, and Public Relations Sub-Division, regarding the supporting and inhibiting factors in SAKIP implementation at the Makassar Harbormaster Office and Main Port Authority. The following is an excerpt from the interview:

"The supporting factors in SAKIP implementation include the involvement of the Government Internal Supervisory Apparatus (APIP), such as the Inspectorate, which plays a crucial role in overseeing and ensuring that SAKIP implementation complies with applicable regulations. Awareness of laws and regulations related to SAKIP is crucial."

To ensure correct and effective implementation. However, in the implementation of SAKIP there are also inhibiting factors in the implementation of SAKIP within the Makassar Harbormaster Office and Main Port Authority, namely, the lack of budget or limited budget can be an obstacle in the implementation of SAKIP, due to budget efficiency which can directly result in planned program activities not being able to be implemented optimally or not being implemented at all as is currently the case. A similar sentiment was expressed by Mr. Arif Zainal, SE., MM, Head of the Design and Legal Status Section, who explained the supporting and inhibiting factors in the implementation of the SAKIP at the Makassar Harbormaster's Office and the Main Port Authority. The following is an excerpt from the interview:

"The supporting factors in the implementation of the SAKIP are the presence of SAKIP management staff with adequate knowledge and skills, who are able to manage the SAKIP effectively. They are also able to compile measurable, transparent, and accountable SAKIP documents based on the Performance Agreement established over the course of one year. The inhibiting factors in the implementation of the SAKIP at the Makassar Harbormaster's Office and the Main Port Authority include the lack of employee understanding of the SAKIP,

which makes it difficult to implement properly and can result in late reporting and reprimands."

Interview results regarding the supporting and inhibiting factors in the implementation of the Government Agency Performance Accountability System (SAKIP) at the Makassar Harbormaster's Office and the Main Port Authority, provided by research colleague Staff of the General Administration Section of the Planning, Finance and Equipment Sub-Section said that:

"In the implementation of the Government Agency Performance Accountability System (SAKIP), one of the supporting factors is the existence of an integrated data management system and other supporting facilities that will help accelerate and simplify SAKIP implementation. These include laptops and a good network connection for preparing SAKIP documents. Applications such as the preparation of the Strategic Plan (Renstra) related to the five-year program activities are inputted into the E-Planning application, performance achievements are inputted into the E-Processing application, and all SAKIP documents are uploaded into the E-SAKIP application."

An inhibiting factor in the implementation of SAKIP at the Harbormaster's Office and the Makassar Main Port Authority is budget inefficiency, which has resulted in the elimination of several activities and impacts employee performance assessments that are already integrated with the Activity Targets in the Makassar Main Port Authority's Performance Agreement. This inefficiency can result in targets not being achieved. A similar sentiment was expressed by Staff of the Administrative Section of the Planning, Finance, and Equipment Sub-Section. Regarding the supporting and inhibiting factors in the implementation of the SAKIP at the Makassar Harbormaster's Office and Main Port Authority, the following is an excerpt from the interview:

"In the implementation of the Government Agency Performance Accountability System (SAKIP), one of the supporting factors is training and outreach for human resources tasked with managing the preparation or compilation of SAKIP documents to obtain reports that are accountable, accountable, and transparent. Meanwhile, the most important inhibiting factor is a lack of budget or budget inefficiencies, which result in initial documents such as Performance Agreements and Action Plans being reviewed."

Administrative Staff Member of the Planning, Finance, and Equipment Sub-Division, also stated:

"The most fundamental supporting factor in the implementation of the SAKIP (Standard Accountability System) within the Makassar Harbormaster's Office and Main Port Authority is the full involvement and support of the office head in implementing SAKIP. This allows all Echelon 3 and 4 personnel, including staff, to collaborate in carrying out their duties, particularly those in the planning, finance, and equipment departments, who play a crucial role in the implementation of SAKIP. The inhibiting factor in SAKIP implementation is low SAKIP ratings, which may prevent agency performance from being evaluated objectively due to a lack of understanding of performance indicators and proper reporting processes. Furthermore, a lack of accountability means that without a strong understanding of SAKIP, employees may struggle to effectively account for their performance, which can lead to issues of transparency and government effectiveness."

The questions raised by several informants above are also reinforced by the following interview with member of the Planning Division of the Directorate General of Marine Affairs and Fisheries, Ministry of Transportation:

"Implementation of the Government Agency Performance Accountability System (SAKIP) in Indonesia still faces various challenges that hinder its optimal implementation. One major obstacle is the low understanding and capacity of human resources (HR) within the bureaucracy regarding the concept of results-based performance management. Many civil servants (ASN) do not fully understand the difference between simply completing activities (output) and achieving outcomes that impact society. This results in the development of

performance indicators and program targets that often do not reflect contributions to the agency's strategic objectives and do not adhere to the SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) principles."

Another factor is a bureaucratic culture that does not fully support accountability and transparency. Some agencies still show resistance to change, particularly those leading to a more open and objective performance measurement and assessment system. The lack of incentives for high-performing work units or individuals, as well as inconsistent application of rewards and punishments, contribute to the lack of motivation in the implementation of SAKIP. Internal oversight by the Inspectorate or APIP has also been less than optimal in overseeing the quality of this system's implementation, both due to limited capacity and independence.

Implementation of the Government Agency Performance Accountability System (SAKIP) at the Harbormaster's Office and the Makassar Main Port Authority

The researcher will describe the results of field observations and interviews based on the research title, namely, "The Implementation of the Government Agency Performance Accountability System (SAKIP) at the Harbormaster's Office and the Makassar Main Port Authority." The results of this study were obtained through data collection techniques such as interviews, which were used to obtain natural data. The interview structure designed by the researcher is not a fixed guideline. Therefore, if the informant's answer is unclear, the researcher asks additional questions to provide further explanation. This allows the researcher to analyze the implementation of the Government Agency Performance Accountability System at the Makassar Harbormaster and Main Port Authority Office. The implementation of the Government Agency Performance Accountability System (SAKIP) is mandated by Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System, which is intended to implement the duties and functions of government organizations to achieve good and clean government administration.

SAKIP is implemented in harmony with the government accounting system and procedures for controlling and evaluating the implementation of development plans. SAKIP implementation at the central government level is carried out by ministries/agencies, Echelon I Work Units, Echelon II Work Units, and Work Units, all of which are interconnected and mutually supportive. The implementation of the Government Agency Performance Accountability System (SAKIP) within the Ministry of Transportation refers to Ministerial Regulation Number PM 85 of 2020 concerning the Implementation of the Government Agency Performance Accountability System, which aims to improve performance accountability within the Ministry of Transportation. Each Work Unit is required to prepare a Government Agency Performance Accountability System (SAKIP) document, which includes the preparation of a Strategic Plan Document, a Performance Agreement Document, Performance Measurement, Performance Data Management, a Performance Reporting Document, and a Performance Review and Evaluation. To implement the SAKIP, each work unit must prepare SAKIP documents, including the Strategic Plan (Renstra), Annual Performance Plan (RKT), Performance Agreement (PK), Action Plan for the Performance Agreement (Renaksi PK), and Monitoring of the PK Action Plan.

The Quarterly Performance Achievement Monitoring Report (LMCK) and the Government Agency Performance Report (LKIP) are expected to serve as benchmarks for each organization's performance. With the implementation of the Government Agency Performance Accountability System (SAKIP) at the Makassar Harbormaster and Main Port Authority Office, the Makassar Port Authority has received numerous awards and recognitions from both the Ministry of Transportation and the Ministry of Finance from 2022 to 2024. These awards include: Second-placed Work Unit for the Best Preparation of Large Transaction Financial Reports for the First Semester of 2023 from the Indonesian Ministry of Finance; Work Unit with Excellent IKPA (Income Report) achievement for the second quarter of 2023 in the small budget category of up to 30 billion rupiah from the Indonesian Ministry of Finance; Second-best KKP user Work Unit in

2024 in the highest annual KKP User to UP KKP ratio (97.17%) from the Indonesian Ministry of Finance.

Second-best KKP user Work Unit in 2024 in the highest KKP utilization category, KKP value of Rp. 1,399,287,011 from the Indonesian Ministry of Finance. The third-place work unit received the award for best use of the Cash Management System (CMS) virtual account for the first semester of 2024 in the category of highest number of transactions, with 2,098 transactions. First place for the best social media account in the category of best KSOP social media account in 2024 from the Ministry of Transportation; Certificate of Appreciation as a Service Work Unit with the title "WBK" (Corruption-Free Area) in 2024 from the Ministry of Administrative and Bureaucratic Reform; As a work unit within the Ministry of Transportation that received the title "Towards Informative" in the 2024 Public Information Transparency Award (AKIP) from the Indonesian Ministry of Transportation; Second-place award for the video competition on sea transportation preparation for Christmas 2024 and New Year 2025 from the Indonesian Ministry of Transportation; Certificate of Appreciation as the third-best CMS User Work Unit. Measuring the performance accountability of government agencies, particularly within the Ministry of Transportation at the Makassar Harbormaster and Main Port Authority Office, in accordance with Minister of Transportation Regulation Number PM 85 of 2020 concerning the Implementation of the Government Agency Performance Accountability System, is a systematic and continuous process to assess the success and/or failure of activity implementation in accordance with established goals, objectives, programs, policies, budgets, and targets.

This is done by comparing the achieved performance level with standards, plans, or targets as defined performance indicators. The performance measurement process includes Performance Targets, Performance Indicators, Targets, Realization, Budget Ceiling, and Budget Realization. The use of electronic performance measurement and management based on a website is carried out to ensure transparency in the delivery of performance achievement data and to support the speed of preparation of Performance Reports. Measuring the performance accountability of government agencies means assessing the extent to which the agency can account for the use of resources and the achievement of planned results to the public or authorized authorities. This measurement is crucial to ensure that the government operates in an accountable, efficient, effective, transparent, and responsible manner.

Measurement of the Government Agency Performance Accountability System (SAKIP) is carried out by comparing performance achievements with the targets set in the Performance Agreement (PK). This measurement is conducted periodically (monthly, quarterly, semi-annually, and annually). Kravchuk & Schack (1996) said that, the purpose of the measurement is to determine the extent to which government agencies have successfully achieved the targets set in the Performance Agreement. The Performance Measurement Methods are as follows: Comparing Achievements with Targets: Performance measurement is carried out by comparing the achievement of performance indicators (IK) that have been achieved with the targets set in the PK. Comparing with Previous Achievements: Measurement can also be carried out by comparing the current year's performance achievements with the previous years. Comparing with Strategic Plan Targets: Measurement can also be carried out by comparing the current year's performance achievements with the Strategic Plan (Renstra) targets.

Performance Indicators: Key Performance Indicators (KPI): KPI is the most important indicator and is the focus of performance measurement at the government agency level. Program/Activity Performance Indicators: In addition to KPIs, measurement also includes performance indicators at the program and activity levels that support KPI achievement. Performance Indicators (IK) Attached to the Performance Agreement: Indicators used for performance measurement must be attached to the KPI. One example of performance measurement in a performance agreement is as follows: Comparison of Performance Actual against the 2023 and 2022 Performance Targets for the Percentage Fulfillment of Pollution Prevention Requirements (IKK 3). In 2022, the performance target for the percentage fulfillment

of Pollution Prevention requirements is 100%, with performance realization of 100%, resulting in a performance achievement of 100% against the target. In 2023, the performance target is 100%, with performance realization of 100%, resulting in a performance achievement of 100% against the target.

To ensure that every government program is implemented according to its initial objectives, a robust, integrated, and consistent performance management and oversight system is required, from the planning stage through evaluation. Law Number 25 of 2004 concerning the National Development Planning System (SPPN) mandates the development of short-term, medium-term, and long-term planning documents. These documents serve as a reference for program and activity implementation and budgeting for each Ministry Institution. Discussing planning documents within the SAKIP, particularly medium-term planning, is inseparable from the Strategic Plan (Renstra), which contains the vision, mission, objectives, targets, policy and strategic directions, regulatory framework, institutional framework, and funding framework as implementation of the President's vision and mission in the maritime transportation sector to support the achievement of various national development targets and priorities during the National Medium-Term Development Plan (RPJMN). The first step is to systematically develop program planning by establishing specific, measurable, realistic, relevant, and time-bound (SMART) objectives.

These objectives are then translated into key performance indicators (KPI) and clear targets in planning documents such as the Strategic Plan (Renstra) and Work Plan (Renja). Furthermore, program implementation must be closely monitored through a data-driven monitoring and evaluation (Monev) system. This oversight is conducted both internally by the Government Internal Supervisory Apparatus (APIP), such as the inspectorate, and externally by audit institutions or the public through participatory forums. The government can also use digital systems such as e-Monev or e-Kinerja to monitor program implementation in real time and identify deviations from the initial plan early on. Furthermore, public involvement in program development, implementation, and evaluation is increasingly important to maintain accountability and ensure that programs truly address community needs. Reward and punishment mechanisms for implementer performance are also necessary to ensure consistent implementation toward objectives. With an integrated, participatory, and transparent results-based management approach, government program implementation can be directed toward maintaining alignment with established objectives.

Transparency before and after the implementation of the SAKIP (Government Agency Performance Accountability System) shows significant differences in governance. Before the comprehensive implementation of SAKIP, the focus of government program management tended to be on input and process aspects, such as budget absorption and physical activity implementation, without serious attention to the results or impact (outcomes) of the programs. Transparency at that time was limited and closed, with performance reports not being standardized and rarely made public. Public information disclosure was low, making it difficult for the public to assess the effectiveness of government programs (Kosajan et al., 2018; Calland & Bentley, 2013; Zhang et al., 2010). Furthermore, performance evaluations were often merely formalities and did not impact policy improvements. To ensure that every government program is implemented according to its initial objectives, a robust, integrated, and consistent performance management and oversight system is required, from the planning stage through evaluation.

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is increasingly important to maintain accountability and ensure that programs truly address community needs (Boivin et al., 2014; Pedersen et al., 2022). Reward and punishment mechanisms for implementer performance are also necessary to ensure consistent implementation toward objectives. With an integrated, participatory, and transparent results-based management approach, government program implementation can be directed toward maintaining alignment with established objectives.

Transparency before and after the implementation of the SAKIP (Government Agency Performance Accountability System) shows significant differences in governance. Before the comprehensive implementation of SAKIP, the focus of government program management tended to be on input and process aspects, such as budget absorption and physical activity implementation, without serious attention to the results or impact (outcomes) of the programs. Transparency at that time was limited and closed, with performance reports not being standardized and rarely made public. Public information disclosure was low, making it difficult for the public to assess the effectiveness of government programs. Furthermore, performance evaluations were often merely formalities and did not impact policy improvements. Lack of coordination between work units or agencies can hinder the implementation of SAKIP. SAKIP requires good cooperation and coordination for the entire process to run smoothly. Budget constraints can be a barrier to SAKIP implementation, particularly in the provision of technological infrastructure, training, and operations. Inadequate technology can complicate data collection, reporting, and performance analysis. Inadequate technology can include unintegrated systems, outdated hardware, or inappropriate software.

CONCLUSION

The implementation of the Government Agency Performance Accountability System at the Makassar Harbormaster and Main Port Authority Office has significantly improved overall performance accountability, both in terms of improving human resource performance and financial performance in an accountable, transparent, and accountable manner. The implementation of the Government Agency Performance Accountability System at the Makassar Harbormaster and Main Port Authority Office has been well-received by the public, particularly service users, by implementing a one-stop shop to facilitate the completion of required documents, although delays often occur due to inadequate internet connectivity.

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