


IMPLEMENTATION OF AGILE GOVERNMENT IN E-SAKIP IN THE CITY OF YOGYAKARTA

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Abstract

The research was conducted with the aim of knowing the implementation of the principles of agile government accountability through the application of E-SAKIP (Electronic Government Agency Performance Accountability System) in the City of Yogyakarta. This application is a system that aims to facilitate the process of monitoring and controlling government performance. The principle of agile governance is government that is fast, precise, effective and efficient in providing public services by using increasingly advanced technological developments. In implementing SAKIP, the City Government of Yogyakarta has won an award with the AA predicate. This research was conducted in December 2022 until January 2023. The type of research used is qualitative research by examining data on the implementation of E-Sakip by analyzing previous documents collected and stated in the form of words which are then arranged into sentences and also used secondary data as a data source. With this research, it is hoped that it can be one of the efforts to continue to improve public services to the community.

Keywords: E-SAKIP, Accountability, Agile Governance

1. Introduction

Agile governance is the ability of organizations to respond quickly to unexpected changes in meeting the demands and needs of an increasingly changing society (Holmqvist & Pessi, 2006; Ngai et al., 2011; Bradley et al., 2012). This concept is also commonly referred to as an agile, agile or fast government. Sedarmayanti (2012) argues that institutions of governance have three domains including the state or government, the private sector, and society which integrate with each other in carrying out their respective functions. There are four characteristics in implementing agile governance, namely responsiveness, strategic adaptability, focusing on results, and having management in anticipation of future problems [1]. Success in implementing agile governance is very dependent on the capacity and capability of information and communication technology in a region or country. This can be seen if the level of development of a country in implementing ICT is getting better, it will be easier to implement agile governance [2].

According to the United Nation Development Program (UNDP), agile governance has eight principles. One of the principles of good governance that is applied

in Indonesia is the principle of accountability. The principle of accountability requires the government to organize all its services as well as possible because it is one of the principles that must be fully implemented by the government to provide good service to the community [1]. The principle of accountability, namely clarity regarding the functions, structure, systems, and accountability of institutional apparatus to stakeholders effectively. In another definition it can be explained that accountability is needed so that every state institution and state administrator carry out their duties responsibly. This principle contains elements of clarity of functions in government organizations and how to account for them.

The Yogyakarta regional government has implemented an E-Sakip application (Government Agency Accountability and Performance System) which is an application of a government agency performance accountability system that aims to facilitate the process of monitoring and controlling performance in order to increase the effectiveness and efficiency of implementing activities and using the budget. E-Sakip is one of the policies made by the government in implementing a clear, orderly and effective accountability system. Government Agency Performance Accountability System (SAKIP) is an integration of various activities ranging from data collection systems, measurement systems, and performance reporting systems to be accountable for government administration and to improve the performance of government agencies[3] [3]. E-Sakip has three functions for agency work units, government agencies, and also for the public.

E-sakip can show the level of effectiveness and efficiency in using the budget compared to its performance achievements, the quality of building a culture of bureaucratic performance and governance shows good results. E-sakip as a performance management instrument is useful in presenting performance achievements as a basis for preparing subsequent performance achievement strategies, improving the preparation of planning documents, to institutional arrangements. E-Sakip can be accessed by the public with the hope that the community can participate in uniting, assessing, and providing input to government agencies if the government's performance is not optimal. The implementation of the Accountability System and Performance of Government Agencies can play a role in measuring and improving government performance, as well as having an impact on performance-based budgeting [2].

The use of the E-Sakip application in several regions is still not running optimally. Lack of public education to understand management and duties, as well as financial accountability of regional apparatus in each country, and also failure to implement e-Sakip strategic goals [2]. E-Sakip has strategic goals in measuring its performance. One of these performance measurements comes from the Bantul Regency Government e-Sakip for the 2017-2021 period which includes the realization of quality local government administration, the realization of public health degrees, the decrease in the number of underprivileged people, the fulfillment of community food needs, the creation of quality creative industries, the realization of access and quality education, as well as the realization of a quality regional economy [4].

Based on the previous explanation, the problem formulation that can be taken by the author is how the principle of accountability in Yogyakarta through e-Sakip (Electronic Government Agency Performance Accountability System) can run optimally. E-Sakip Yogyakarta is an example of the agile governance principles that have been established by the Yogyakarta regional government in order to be able to measure and

improve government performance, and will also have an impact on performance-based budgeting [2]. This e-Sakip system can encourage the creation of accountability for the performance of government agencies as one of the prerequisites for creating a good and trustworthy government. In addition, the implementation of e-Sakip can support the creation of good governance and in improving the quality of public services, time efficiency and human resources, and the resulting data recapitulation is more precise, accurate, and can be reused [5].

2. Literature Review

Luna, Krutchen, and de Moura (Halim et al., 2021) argue that agile government is the ability of human societies to feel, adapt, and respond quickly and continuously to an environmental change, by combining agile and lean capabilities with governance skills, in order to realize fast, better, and cheaper values in the core business. The Agile Government Center explains that agile government agencies run within the following principles [6]:

- 1) The principal priority is 'customer' or user satisfaction;
 An agile approach requires customer orientation. An agile organization precisely provides certainty about customers and end users, as well as problems that must be solved, carrying out a push to everything that the unit in the organization does.
- 2) Staff Members are Empowered;
 Leaders and managers of the organization delegate decisions at the lowest level. Guidance, feedback, and support are provided to overcome barriers that can hinder employee performance.
- 3) Focuses on repetition and learning;
 Agile encourages a team to focus on the results or products that the client/customer/user expects and needs. Products and results are tested by a team together with users. The development of a product is also based on feedback from users.
- 4) The small team carried out its work in a short period of time;
 Agile teams are small in size and work in a short production cycle. Many organizations carry out such periods within a period of two weeks. Relatively teams are relatively autonomous, even if they are customer-driven, and they have customer-based metrics that then become a driving factor.
- 5) Individuals operate within a set of focused networks;
 Organizations of an agile nature have a function as a flowing network, where ideas and information to achieve goals can come from anywhere. It requires cross-unit collaboration that is encouraged and facilitated by shared physical spaces, daily decision-making sessions, and other techniques.
- 6) Using innovative tools and work approaches that facilitate innovation and support problem solving;
 Tools that come from the world of information technology are adaptable and useful in the non-IT world. Through these tools, new ways to identify and address problems and innovative methods can be gained and drive innovation.
- 7) Identify and address risks early on;
 This principle is related to agile processes occurring gradually, then problems in planning can be identified at the end of the working period, not at the end of the project. Existing planning is iterative and sustainable, constructive over time, and has identified the potential to become frequently modified to address risks and better meet customer needs.

IT Governance is the process of defining and implementing the IT infrastructure that provides support to the strategic business objectives of the organization, which is jointly owned by IT and the various business units and instructed to direct all involved in obtaining competitive differential strategies through the values and principles of the Agile Software Development Manifesto [7]. There are six principles of agile governance from adaptation to the industrial revolution 4.0 [8].

The six principles are: (1) Good enough governance. This principle, explains that the level of governance should correspond to the context of the organization. For example, by establishing a vision, mission, strategic plan, and work plan. (2) Business Driven. This principle positions the business as the reason for every decision and action. (3) Human Focused. Relates to how people are positioned in an organization, such as community involvement in policy formulation. (4) Based on Quick Wins. Every success achieved must be celebrated and used as motivation to get more encouragement and maximum results. For example by applying reward and punishment. (5) Systematics and Adaptive Approach. Teams must be able to develop intrinsic abilities to handle change systematically. An example is by providing training to human resources. (6) Simple Design and Continuous Refinement. The team must always provide results quickly and continue to improve.

In creating an adaptive and agile public bureaucracy [9] this can be done by; **First**, the public bureaucracy needs to formulate a value proposition that will be realized with the agile method and carry out an agility shift, namely changing the old-style bureaucratic way of working to a new way of working that is more open, adaptive, and responsive [10]. **Second**, the character of a leader must be prepared to face an unstable and unpredictable environment with a proactive approach and not be allergic to any form of change (Bradley, et.al., 2015; Kitchin, 2014). **Third**, take a citizen-centric approach. Citizens play a very important role in agile public policy. The application of a citizen-centric approach in preparing service standards must work together with stakeholders, including developing strategies to manage change and uncertainty [11]. **Fourth**, investment in human resources to master new fields of science. With the development of ICT, the public bureaucracy must understand that its customers have changed, both in terms of behavior and expectations of public services. For this reason, an agile public bureaucracy needs to invest in human resources to have digital capabilities, such as artificial intelligence, machine learning, or predictive algorithms. **Fifth**, improvement of ICT facilities and infrastructure, especially in eastern Indonesia and training to increase skills and use of ICT in governance.

3. Method

The type of research used is qualitative research by examining data on the implementation of E-Sakip by analyzing previously collected documents and stated in the form of words which are then arranged into sentences. This article uses a systematic literature review approach which searches for data transparently, and comprehensively, and replicates inappropriate literature sources. The systematic literature review is utilized to integrate the results of literature searches related to electronic public services and then classify the nature, level, and quality of evidence related to the research focus (Siddaway et al., 2019). The documents are in the form of journals, articles, books, and other related documents. In this study, the document study approach is the one employed for data collection. According to (Sugiyono, 2020), a document study is a method of collecting data by studying documents to obtain data or information related to the problem under study. This research was conducted by reviewing documents related to the research topic. These documents are used as research materials using secondary data. This study uses secondary data as a data source. The data analysis technique used in this article utilizes the Miles and Huberman theory which starts from data collection, data reduction, data display, and conclusion drawing.

4. Result and Discussion

Electronics-SAKIP (Government Agency Performance Accountability System) is one of the implementations of the agile government accountability principle. The principle of accountability is an ability that prioritizes responsibility for the activities carried out. The principle of agile government holds control over fast and precise governance. Along with the increasingly advanced technology, the government is also increasing the use and development of technology. One of the government's efforts is to launch an E-SAKIP application.

The Principal Priority is 'Customer' or User Satisfaction

E-SAKIP is an electronic application of the Government Agency Performance Accountability System which aims to facilitate the process of monitoring and controlling the performance of work units within government agencies in order to improve accountability and performance of work units in particular and agency performance in general. The information generated from the E-SAKIP application can be accessed by the public, with the hope that the public can come down and monitor, assess, and provide input to government agencies when there is less than optimal performance. E-SAKIP is an application system developed by the Ministry of Administrative Reform and Bureaucratic Reform as an effort to improve the quality of performance accountability implementation within government agencies to increase the effectiveness and efficiency of budget use. This system aims to be a means of developing the interactive implementation of work accountability for government agencies and a means of submitting performance reports online.

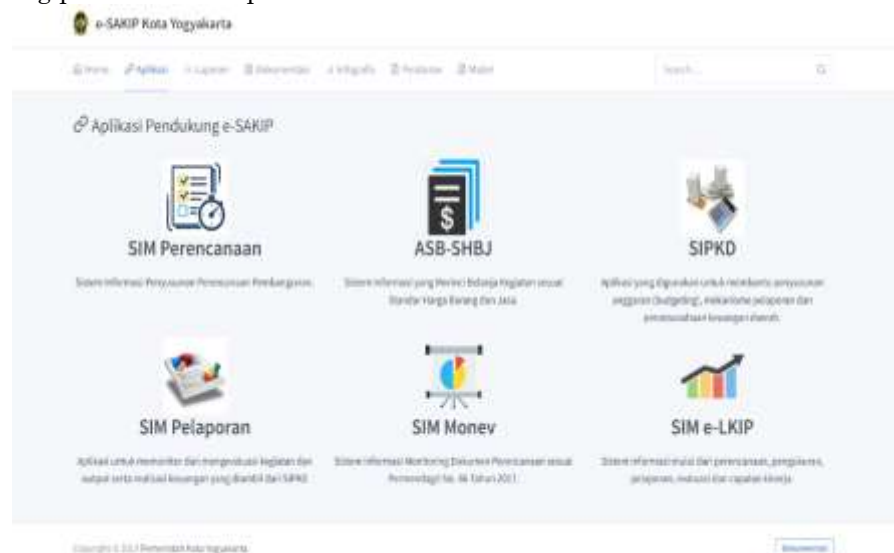


Figure 1. Display of the E-SAKIP Application

Source: <https://sakip.jogjakota.go.id/>

Application menu on the Yogyakarta City e-SAKIP website consists of six sections of supporting items for the e-SAKIP system, including SIM Planning, SIM Reporting, SIM Monev, ASB-SHBJ, SIPKD, and SIM e-LKIP. Of the six supporting menu items, each of them has a specific role according to the needs of the community. Some of these menus are directly integrated with the Jogja Smart Service (JSS) website which functions in providing services to the people of Yogyakarta City in various services. The community as a user in using this website is very easy if they want to get services from across fields and sectors because through this system there are lots of services for basic and non-basic needs. However, the e-SAKIP website of the Yogyakarta City Government still has shortcomings because the SIPKD menu cannot be connected to the jogjakota.go.id system which contains information related to budgeting mechanisms, reporting mechanisms and regional financial administration.

SAKIP (Government Agency Performance Accountability) has objectives in its implementation which include planning that is more performance-oriented with success evaluation scenarios, reporting that is more result-oriented and in accordance with performance responsibilities, encouraging leaders to monitor and control, and align and integrating management finance and performance management or performance-based budgeting. E-SAKIP has three functions in each unit. The first function resides in agency work units as a tool for overseeing performance and financial planning, as a tool for measuring performance and finance, as a tool to assist in reporting purposes, as an integrated database, and for cascading performance mapping or performance translation. The second function is in the government agency or agency unit to map performance that is connected or supports programs in agencies/institutions, monitors the performance of work units/units directly, as well as a tool to assist in reporting needs.

And the third function lies with the public so that the public can monitor government performance and as a source of information regarding government performance planning, measurement and reporting data.

Focuses on Repetition and Learning

E-SAKIP is an integrated application system developed by the Yogyakarta City Government as an effort to improve the quality of the implementation of performance accountability within the Yogyakarta City government agencies to increase the effectiveness and efficiency of the implementation of activities and the use of budget by the government. This application contains the accountability report of the Yogyakarta City government.



Figure 2. Display of the E-SAKIP Infographic
Source: <https://sakip.jogjakota.go.id/>

The E-SAKIP application system has data visualization or infographics regarding the strategic target indicators for the City of Yogyakarta which include the poverty rate, community empowerment index, food expectations, income inequality index (Gini ratio), economic growth rate, peace and order (crime rate and number of violations), local regulations, education quality, life expectancy, cultural development and preservation, percentage of suitability for spatial use, environmental quality, regional infrastructure index, and governance capacity (value of government performance accountability and BPK's opinion on local government financial reports). This infographic is equipped with information on the number of targets and the realization of strategic goals per year.

There are several supporting applications in the implementation of E-SAKIP, namely planning SIM (Information System for Compilation of Development Planning), ASB-SHB (Information System that details activity spending according to standard prices for goods and services), SIPKD (application used to assist in preparing budgets and mechanisms reporting and regional financial administration), SIM Reporting (application to monitor and evaluate activities and outputs and financial realization taken from SIPKD), SIM Monev (information system for monitoring planning documents according to Permendagri Number 86 of 2017), and SIM e-LKIP (system information containing planning, measurement, reporting, evaluation, and performance achievements). The E-SAKIP application has reports on five performance work trees which include: **First**, Performance planning includes RPJMD (Regional Medium Term Development Plan), RENSTRA (Strategic Plan), RKT (Annual Performance Plan), RKPD (Regional Development Work Plan), and RENJA (Work Plan); **Second**, performance measurement includes PK (Performance Agreement) / DPA (Budget Implementation Document), Change PK / DPA, performance reality, budget absorption, and achievement analysis. **Third**, performance reporting includes KPI (Main Performance Indicators), performance achievements, tabulations, SK IKU (Main Performance Indicator Outgoing Letters), Action Plans, Efficiency and effectiveness of performance, and LKIP (Government Agency Performance Accountability Reports);

Fourth, performance evaluation includes PK Verification, LKIP Verification (Government Agency Performance Accountability Reports), SAKIP Document verification, and annual evaluation; **Fifth**, work achievements that contain innovations and awards regarding the region.

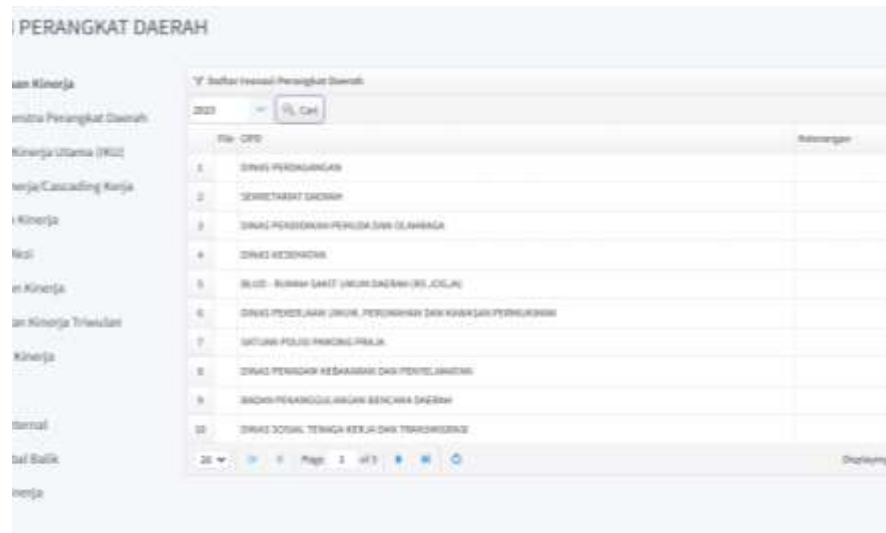
In its implementation, the City of Yogyakarta has won the SAKIP award with the A predicate and bureaucratic reform with the BB predicate in 2021 [12]. This award was given by the Ministry of State Apparatus Empowerment and Bureaucratic Reform which was attended online by 84 institutions with 34 provincial governments and 508 districts/cities as a means of assessing and fostering performance management and bureaucratic reform. With this award, it indicates that the Yogyakarta city government has returned to form in the implementation of SAKIP. The achievement of the SAKIP score and the Yogyakarta City Government Bureaucratic Reform Index is a stimulus to further increase the high-performance spirit that can provide concrete manifestations to the community and create an agile bureaucracy that is able to respond to the times in an era of disruption and uncertainty [13].

Using Innovative Tools and Work Approaches that Facilitate Innovation and Support Problem Solving

The implementation of the government agency performance accountability system in the Yogyakarta City Government is a form of accountability and part of the government's efforts to improve its performance. Referring to Presidential Regulation No. 29 of 2014, the implementation of SAKIP can include several components such as: Strategic Planning, Performance Agreement, Performance Measurement, Performance Reporting, and Evaluation. Meanwhile, with the various processes that the Yogyakarta City Government has gone through in implementing the e-Sakip system, it still needs a more innovative and problem-solving-oriented approach such as the principle of agile government. So, public services, especially e-Sakip, must continue to be committed to accelerating changes in orientation out of monotonous habits, routines, and business as usual (Fatoni, 2022). However, of course the innovation of change that is expected to take place will not happen if it still remains in the status quo.

In general, innovation in public services has attributes which according to Rogers in (Maysara & Asari, 2021) consist of relative advantage, compatibility, complexity, triability, and observability. So that if public service innovation can run optimally, it will provide added value to the community. In the capacity of relative advantage, this e-Sakip system already has advantages in the form of various features previously described. However, this system has not been able to show the value of novelty that continues to emerge and is inherent in making it different from electronic government systems created by other regions. In terms of compatibility, the nature of the e-Sakip system is compatible with adjusting to pre-existing information systems. With the e-Sakip system, the people of Yogyakarta City are easier to get easy access to information which was previously more focused on the Information Management and Documentation Officer (PPID) of the Assistant Organization Section of the Yogyakarta City Regional Secretariat.

The e-Sakip public service innovation has passed the public testing phase accompanied by a movement to create change through new patterns, traditions, and ways through the One Agency One Innovation Movement. This movement is an effort that requires one Regional Apparatus Organization to produce at least 1-7 innovations each year. The focus of the innovation movement efforts consists of various categories, namely: Education, health, poverty alleviation, food security, economic growth and employment opportunities, community empowerment, gender responsive public services, governance and environmental protection and preservation. However, the results of the capture layer obtained from the Yogyakarta City Government e-Sakip website show that the last time innovation data entered the system was in 2021 from the Public Works, Housing and Settlement Areas Office.



No	OPS	Keterangan
1	DINAS PERKOTAAN	
2	DINASTRI DAERAH	
3	DINAS PERENCANAAN PERUMSA DAN LAMPAU	
4	DINAS KECANDUAN	
5	DINAS BUKAN SAHIT (DINAS BUKAN SAHIT)	
6	DINAS PERUMSAH (DINAS PERUMSAH DAN KAWASAN PERUMSAH)	
7	DINAS PERUMSAH (DINAS PERUMSAH)	
8	DINAS PERUMSAH (DINAS PERUMSAH)	
9	DINAS PERUMSAH (DINAS PERUMSAH)	
10	DINAS PERUMSAH (DINAS PERUMSAH)	

Figure 3. Display of Regional Apparatus Innovation Data

Source: <https://sakup.jogjakota.go.id/>

4. Conclusion

Agile government has principles regarding fast and appropriate government governance so that service systems can run efficiently and effectively by utilizing increasingly advanced technological developments. One of them is with E-SAKIP (Electronics Government Agency Performance Accountability System). E-SAKIP is an application that contains an accountability report regarding the implementation of activities and the use of the budget that has been carried out by the government. The Yogyakarta City E-SAKIP application contains applications that work with the E-SAKIP system, reports on the five cascading performance of the City of Yogyakarta, documentation on the Yogyakarta City Government's SAKIP activities, infographics on the thirteen strategic objectives of the City of Yogyakarta which contain the number of targets and the realization of each annually, regulations regarding E-SAKIP, as well as materials regarding Simoneva's guidelines (Monitoring and Evaluation Information System). This application aims to facilitate the process of monitoring government performance.

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