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## Research Article

# The Policy Implementation of Accountability Performance System in The Government Institution at The Central Sulawesi Province Government

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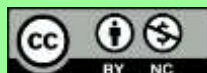
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### Abstract

This study aims to analyze the implementation of the performance accountability system policies of government agencies in the government of Central Sulawesi and to obtain new concepts for the development of public administration, especially public policy. This research uses a qualitative method with a descriptive analysis approach. The location of this research is the regional apparatus in the Central Sulawesi Provincial Government. Data collection techniques using interviews, observation, and documentation. There are 7 informants. Technical samples using purposive sampling. Data analysis techniques were carried out in stages: 1) Clarifying data; 2) Grouping data; 3) Processing data; and 4) Describe the data as a whole. The results and discussion of the research are based on Grindle's theory which consists of 2 (two) main factors namely policy content and policy context. Policy content: 1) Parties whose interests are influenced, both policy makers and policy implementers whose interests are not affected; 2) The benefits obtained to improve efficiency, effectiveness and productivity of bureaucratic performance are not optimal; 3) The expected changes have not changed the behavior, attitudes, and culture of the performance of policy implementers; 4) The position of the policy maker has been done well because it has involved the stakeholders and takes into account its complexity; 5) Program implementers implement SAKIP policies quite well in accordance with the duties and functions of their respective positions; 6) Commitment to resources has not yet received legislative and executive support. Policy context: 1) The power, interests and strategies of the actors involved have not been a driver in the policy context for the achievement of SAKIP policy content; 2) Institutions and regime characteristics do not yet support SAKIP policies; and 3) Compliance and responsiveness, policy implementers have not complied and responded well to the contents of SAKIP policies.

**Keywords:** SAKIP; Performance Planning; Performance Indicators; Performance Management; Policy Implementers

### Introduction

Government Agency Performance Accountability System (SAKIP) is part of the implementation of performance-based budgeting. The change from line item budgeting to performance-based budgeting requires local governments to draw up a budget with reference to the performance targets to be achieved. If the previous budgeting was only based on incremental cost or the amount of the budget increased by a certain percentage compared to the previous year, then in

performance-based budgeting the entire budget must be accounted for. That is, any funds spent must be linked to the resulting performance. So, SAKIP must be integrated in budgeting. The consistent application of SAKIP will make the system of accountability precise, clear, measurable, and legitimate which encourages the administration of a clean and responsible government free from corruption, collusion and nepotism. In preparing SAKIP, several components must be taken into account, including performance agreements between the Governor and SKPD leaders,



Regional Medium-Term Development Plan (RPJMD), Annual Work Plan (RKT), Strategic Plan (Renstra) SKPD and budgeting. From observations made, it was found that the SAKIP values of the Central Sulawesi Provincial Government released by the Ministry of Administrative Reform and Bureaucratic (Kemenpan and RB) of the Republic of Indonesia within the past 4 (four) years are shown in Table 1.

From the description of the Table 1, it shows that the accountability of the Central Sulawesi provincial government performance every year has increased but is not significant and is not yet in a satisfactory position which is at 80%. Therefore, based on observations made, it was found that there are still some fundamental problems that become problems related to the implementation of the SAKIP policy, including: 1) Understanding of Central Sulawesi Provincial Government's ASN towards Central Sulawesi Governor Regulation No. 38 of 2015 concerning Performance Accountability Systems of Government Agencies in the Central Sulawesi Provincial Government Environment is still lacking. This can be proven by errors that still occur in the preparation of planning documents such as the preparation of the Strategic Plan, key performance indicators, performance agreements, performance cascading, action plans and employee work targets, even though based on observations, socialization, workshops and Focus Group Discussion (FGD) have been conducted. on the Governor of SAKIP; 2) The SAKIP policy has not been utilized as a measurement of performance achievements and is also used as the basis for providing rewards and punishment, so as to foster a culture of performance for the Central Sulawesi Provincial Government ASN; 3) Not yet integrated performance planning system, financial management system and performance management system for the implementation of performance-based budgeting; 4) SAKIP policy as a measure of success and or failure in carrying out the tasks and functions of an organization in achieving its strategic goals has not been properly monitored and is still difficult

to measure; 5) The performance management within the Central Sulawesi provincial government has not yet materialized as the final goal of the SAKIP policy.

Seeing the problems mentioned above, the theory referred to by the author to analyze the problem is the implementation of the policy as proposed by Grindle. The choice of Grindle theory is based on the writer's observation that the problem is caused by the content and context of the performance accountability system policy of government agencies in the Central Sulawesi Provincial Government which is still problematic. From the content aspect stated by Grindle that SAKIP's policies are still too difficult for the state civil servants to understand because there are too many items that must be fulfilled from planning to performance reporting. While in terms of the policy context, the problem is the difficulty in carrying out consistency from planning to achieving the stated goals. This problem underlies the desire of researchers to write a dissertation entitled *The Implementation of Performance Accountability System Policies of Government Agencies in the Provincial Government of Central Sulawesi and analyze them using Grindle theory.*

**Formulation of the Problem**

The formulation of the research problem is how is the implementation of SAKIP policy in Central Sulawesi Provincial Government?

**Research Purposes**

To find out the implementation of SAKIP policy in the Central Sulawesi Provincial Government.

**Uses of Research**

The uses of this research are: 1) to provide information in the form of developing a wider and deeper knowledge about the implementation of the Government Institution Performance Accountability policy in the Central Sulawesi Provincial Government; 2) provide input to the Central Sulawesi Provincial Government to realize effective and efficient performance management that is results oriented.

**Table 1:** SAKIP value government of central Sulawesi province the year of 2013-2016

S.N.	Assessment Components SAKIP	Rating Weight (%)	Rating Result			
			2013 (%)	2014 (%)	2015 (%)	2016 (%)
1.	Performance Planning	35	20.16	20.79	19.86	20,66
2.	Performance Measurement	20	11.45	11.50	12.55	15,37
3.	Performance Evaluation	10	7.94	8.80	10.43	10,66
4.	Performance Reporting	15	5.17	5.17	6.61	6,70
5.	Performance Results	20	11.59	11.24	11.40	11,65
Value of Evaluation Results		100	56.31	57.50	60.85	65,05

Data Source: Kementerian PAN dan RB, 2017.



## The Literature Review

### *The Policy Implementation*

The study of policy implementation is still a branch of governmental science. The policy implementation study seeks to answer the question why there are so many government programs that cannot be implemented properly. Pressman and Wildavsky (1979: 93) quote what Udjodi said that policy implementation is something important, perhaps even more important than policy making. Policies will be just dreams or good plans that are neatly stored in the archive if they are not implemented.

Meter and Horn (1975: 6) define policy implementation as actions taken by the public and private, both individually and in groups aimed at achieving the goals set in policy decisions. The meaning contained in this definition implies an effort to transform decisions into operational activities as well as in achieving change, as formulated in policy decisions.

Edwards III and Sharkansky (1978) argues in his model of policy implementation that the success of policy implementation is influenced by factors as follows: Bureaucratic structure (bureaucratic structure), resources (resources), Disposition (attitude of implementers), and Communication (communication). Tahjan (2008: 24) explains that the implementation can be estimated quantitatively as an activity related to the completion of a job with the use of facilities (tools) to obtain results. Wibawa, Purbokusumo, and Pramusinto (1994: 4) emphasized that "policies cause a consequence (outcome, effect, or effect) or output and impact." Many aspects have the potential to influence success in policy implementation. Subarsono (2005: 87) states "the success of policy implementation will be determined by many variables or factors, and each of these variables are interconnected with each other." Schneider (Purwanto & Sulistyastuti, 2015: 11) mentions that there are five factors that influence the success of implementation, that is; "Survival (viability), theoretical integrity (scope), scope (capacity), capacity (capacity), unintended consequences (unintended consequences)."

Furthermore, Daniel Mazmanian and Paul A. Sabatier in *A Framework for Implementation Analysis* (1983: 18-42), there are 3 broad categories of variables that influence the achievement of formal objectives in the policy implementation process:

1) The tractability of the problem (s) being Addressed, that is, whether or not the problem to be tackled is easily controlled; 2) The ability of the statute to structure favorably the implementation process, namely the ability of

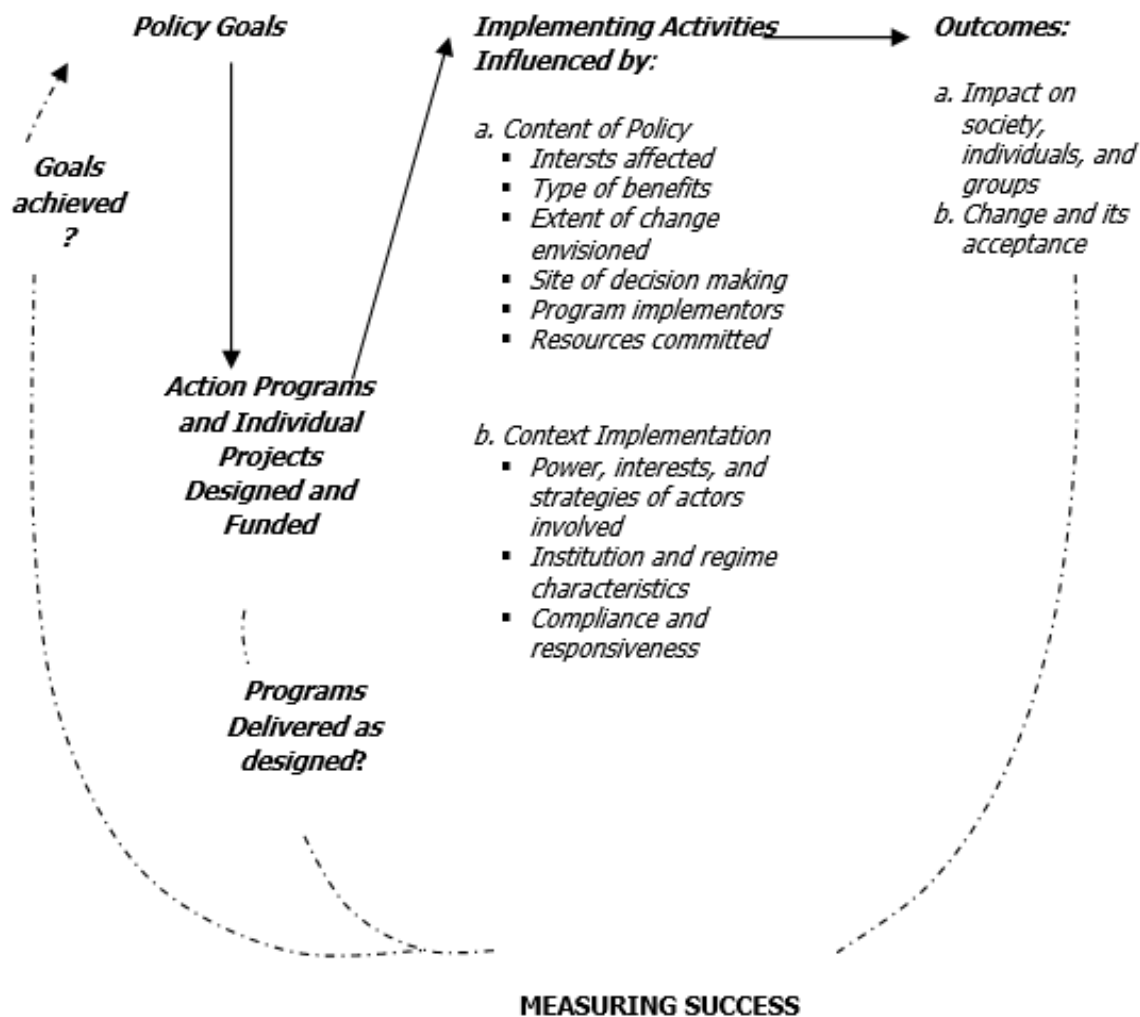
the policy decision to properly structure the implementation process; 3) The net effect of a variety of political variables on the balance of support for statutory objectives, namely the direct influence of various political variables on the balance of support for the goals contained in the policy decision (Agustiono, 2016: 152).

Furthermore, the model of policy implementation that is often referred to as a model laden with scientific concepts is a model developed by Goggin, Bowmen, and Lester. According to Mulyadi (2016: 76) "Malcolm Goggin, Ann Bowman, and Jamse Lester developed a third-generation policy implementation model aimed at developing a more scientific policy implementation model by prioritizing the research method approach in the presence of independent, intervening, and dependent variables, and putting communication factors as a driving force in implementing policies."

Then Grindle (1980: 11) explains that the policy implementation model is basically the idea that after the policy is transformed, the policy implementation is carried out. Implementation as a political and administrative process, adapted in the Fig.1.

Dwidjowijoto (2006: 132) gives a description related to the Grindle model as follows: "The Grindle model is determined by the contents of the policy and the policy context. The basic idea is that after the policy is transformed, the policy is implemented. Success is determined by the degree of implementability of the policy. In the form of a chart (figure 1) it can be seen clearly by referring to Dwidjowijoto (2006: 133).

Based on the picture above it can be seen concretely that an action program or policy to be implemented must be more directly applied in its implementation through detailed and detailed programs and activities, as required in the Grindle model. Therefore, this model is actually conceptually easy to understand and understand, but implementing it requires a creative mind and sufficient time to describe in detail the implementation instructions for implementers in the field. In addition, what needs to be considered fundamentally is that in implementing the Grindle model policy there are 9 aspects that need to be emphasized in two main factors namely: 1) Content of the Policy consisting of; Interests that are influenced by policies; Types of benefits to be generated; The degree of change desired; Position of policy maker; (who) program implementers; Resources mobilized; and 2) Context of Implementation consisting of: Power, interests and strategies of the actors involved; Characteristics of institutions and authorities; and Compliance and responsiveness.



**Fig. 1:** Implementation as a Political and Administration Process [Source: Merilee S. Grindle. (1980:11).]

Associated with the impact of policy implementation according to Islamy (1997: 43) will bring certain impacts on the target group, both positive (intended) and negative (Unintended). Implementation of policies (Public Policy) is an act of implementing policies carried out by individuals, groups or state / government officials who are directed towards the achievement of state objectives. But Bardach (in Jones, 1996: 81) says that it is quite difficult to make a program and general policy that looks good on paper. It is even more difficult to formulate it in words and slogans that sound like they are wearing to the ears of leaders and voters who hear them. Hoogwood and A. Gunn (in Hill, 1993: 149); says that any policy takes the risk of failure. This policy failure is divided into two categories, namely Non-Implementation (not implemented) and Unsuccessful Implementation (unsuccessful implementation). Sabatier and Mazmanian (Wibawa, 1994: 33), argued that there are several variables that can influence the success or failure of policy implementation: whether or not the problem is to be worked on; the ability of policy decisions to properly structure the policy implementation process; the direct

influence of various political variables on the balance of support for the goals contained in the decision.

**Performance Management**

Grote (2006) mentions that there are five main responsibilities that must be fulfilled by every individual in the organization to achieve the desired performance results. The individual responsibilities are: 1) Commit to achieving the task; 2) Asking for feedback (feedback) on the performance he has done; 3) Communicate openly and regularly with his manager; 4) Obtain performance data and share the data with other parties; 5) Prepare for an evaluation of performance. Furthermore, the performance management process in broad outline according to Ruky (2004: 18-19) consists of five activities, namely: 1) Formulating the responsibilities and tasks that must be achieved by an employee and the formulation was agreed by the supervisor of the employee; 2) Agreeing on work targets in the form of results that must be achieved by employees for a certain period of time; 3) Carry out monitoring, make corrections, provide opportunities and



assistance needed by subordinates; 4) Assess the employee's achievement by comparing the achievements (actual) with the standards or benchmarks set in the first step; 5) Provide feedback to employees who are assessed on all results of the assessment conducted.

Performance is a term that has many meanings. According to Abdul Halim (2002) performance can mean a work performance and implementation process in which organizational goals are to be achieved. Another definition of performance according to Sri Ningsih (in Monang Sitorus, 2002) performance may focus on inputs, for example money, staff / employees, legal authority, political or bureaucratic support. Performance may also focus on activities or processes that convert inputs into outputs and then outcomes, for example: program conformity or activity with applicable laws, regulations and guidelines or established process standards. Meanwhile, according to Indra Bastian (2001), performance is a picture of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, vision, and mission of an organization as outlined in the formulation of the strategic planning (strategic planning) of an organization. Then added Darwanis and Septi Chairunisa (2013) which states that the application of financial accounting, reporting financial quality control, and the clarity of budget targets simultaneously affect the performance accountability of government agencies. The field of financial accounting applications influences the accountability of government agencies.

The performance management system that is chosen for use must depend on the needs and goals of each organization. Nevertheless, Cascio, (1992: 270) states that for an effective Performance Management program to meet the requirements, namely: 1) Relevance: things or factors that are measured are relevant (related) to the work, whether it is " the output, the process or the input "; 2) Sensitivity: The system used must be sensitive enough to distinguish between employees who are "performing" and "not performing"; 3) Reliability: The system used must be reliable, trustworthy that uses objective, valid, accurate, consistent and stable benchmarks; 4) Acceptability: the system used must be able to be understood and accepted by employees who are assessors as well as those assessed and facilitate active and constructive communication between the two; 5) Practicality: all instruments, for example the forms used, must be easy for both parties to use, uncomplicated, and not complicated (simple).

According to Werther and Davis (1996), work results can be described as: (1) what is achieved for visible performance, (2) work ability / tools, work ability using energy. According to Robert Bacal (1999: 92-93) explains that "... performance evaluation is just one part of performance management as a process where individual

performance is assessed and evaluated. This is used to answer the question how well is the performance of employees in a given period ?. Furthermore Sujak (1990: 230) defines that performance appraisal is a systematic process to obtain information about the successes and failures of employees in carrying out tasks in their respective fields. There is a relationship between performance and motivation as expressed by Campbell (1990: 21) that "The functional relationship between performance and performance attributes is influenced by three factors, namely knowledge, skills and motivation (knowledge, skills and motivation)".

According to Rao (1996: 2) that the assessment system in most organizations is planned to achieve the following goals: 1) Controlling employee behavior by using it as an instrument to reward punishment and threats; 2) Make decisions regarding salary increases and promotions; 3) Placing people so they can carry out the right work; 4) Meet the needs of employees for training and development.

The usefulness of the performance appraisal above is also supported by the opinion of H. Simamora (2001: 44) which states that "Performance appraisal has an impact on the organization. In addition to helping things such as decision making, compensation and providing feedback on performance, results the performance appraisal process can supply useful data, on the success of other activities such as recruitment, selection, orientation and training ". Thus, performance appraisal has two interests, namely the interests of the employees concerned and the interests of the organization. Performance appraisal is a record of the results (outcomes) that result from the function of a job and a certain activity over a certain period of time (Bernardin & Rusel, 1993: 57). Performance appraisal is the result of carrying out a job, whether physical or material or non-physical or non-material in a certain grace period.

### ***The Performance Accountability System of the Government Institution***

The word accountability comes from English accountability, which means the condition that can be accounted for. That is why accountability represents a condition or condition that can be accounted for.

Patricia Douglas (1991) outlines the accountability function including three elements: (1) providing information about decisions and actions taken during the course of the operating entity; (2) having the internal parties review the information, and (3) taking corrective actions where necessary. Thus, an accountable entity (or organization) is an entity that is able to present information openly about decisions that have been taken during the operation of the entity, allows outsiders to review that information, and if necessary, there must be a willingness to take corrective action.

The principles of accountability in government agencies are: 1) There must be commitment from the leadership and all staff to carry out the implementation of the mission to be accountable; 2) Must be a system that guarantees the use of resources in a manner consistent with applicable laws and regulations; 3) Must indicate the level of achievement of the stated goals and objectives; 4) Must be oriented towards achieving the vision and mission and the results and benefits obtained; 5) Must be honest, objective, transparent, and innovative as a catalyst for change in management of government agencies in the form of updating performance measurement methods and techniques and preparing accountability reports. Further accountability needs to be done by taking into account: 1) Strategic planning; 2) Performance planning; 3) Performance measurement and evaluation; 4) Performance reporting.

## The Research Framework

The research framework is adapted from Grindle (1980) as shown in Fig. 2.

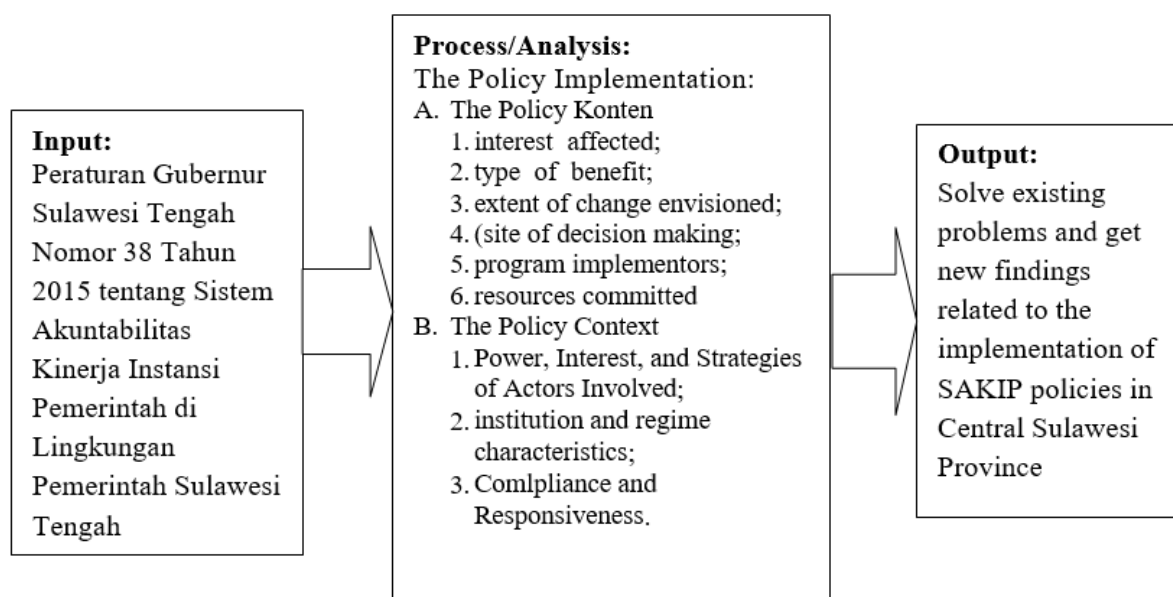


Fig. 2: The Research Framework. [Source: Merilee S. Grindle, 1980:11].]

Table 2: The Research Information

S.N.	Information	Amount
1.	Deputy for Bureaucratic Reform, Accountability Apparatus and Supervision of the Ministry of PAN and RB RI	1 Person
2.	The Regional Development Planning Agency (Bappeda)	1 Person
3.	The Regional Inspectorate	1 Person
4.	Regional Research, Development and Innovation Agency	1 Person
5.	The Organization Bureau	1 Person
6.	Department of Cipta Karya and Water Resources	1 Person
7.	Regional Financial and Asset Management Agency (BPKAD)	1 Person
<b>Amounts</b>		7 Persons

Source: Based on informants established by researchers, 2018.

## The Research Method

### Types of Research

This type of research used in this study is a type of qualitative research with a phenomenological approach that focuses on the personal experience of individuals, the research subjects are those who experience directly the events or phenomena that occur.

### Research Location and Time

This research is located in the Regional Government of Central Sulawesi Provincial Government with a time of research for 6 (six) months from June 2019 to December 2019.

### Determination of Informant Techniques

Informants were determined by purposive sampling based on the consideration that they were considered to be able to provide data and information regarding the implementation of SAKIP policies to the Central Sulawesi Provincial Government. The number of informants as many as 7 (seven) people in the study in detail can be seen in the Table 2.



### **Concept Definition**

#### **Policy Content**

1. The parties whose interests are affected are intended when the performance accountability system policies of government agencies are implemented in the Central Sulawesi provincial government, are there parties who feel "disadvantaged" both socially and economically.
2. The type of benefits obtained are those felt by the group of beneficiaries of the implementation of the performance accountability system policy of government agencies.
3. The range of changes expected from the implementation of the performance accountability system policy of government agencies is the change in attitudes, behavior, culture and others of those who are the policy target.
4. Decision making position is that the implementation of the performance accountability system policy of government agencies has involved the relevant parties in making decisions and takes into account its complexity.
5. Implementers of the program are the executors of the agency's performance accountability system policies, namely all ASNs within the Central Sulawesi Provincial Government.
6. Resources that can be provided are that the implementation of the performance accountability system policy of government agencies is not possible without the support of sources (especially financial sources).

#### **Context of Policy Implementation**

- 1) Strengths, decisions, strategies of the relevant actors is the implementation of performance accountability system policies of government agencies which in the end will be a decision making process that will always include a variety of actors.
- 2) Characteristics of institutions and regimes is that in order to achieve the objectives of the performance system of government agencies, the officials will be faced with problems, namely concerning the environment of program interaction and program administration.
- 3) Compliance and responsiveness are public institutions such as bureaucracy must be responsive to the needs of the parties they expect to receive benefits from the implementation of performance accountability system policies of government agencies.

#### **Data Types and Sources**

Sources of data obtained in expressing the phenomena used as objects of this study are primary data and secondary data. Primary data collected directly by researchers. Secondary data is data and various information obtained through searches derived from various literature studies and related documents.

### **Data Collection and Collection Techniques**

This study uses the following data collection and data collection techniques:

- 1) Observation, is by observing directly the place where interaction in a social situation is taking place, then the actor or people who are playing a certain role, as well as the activities carried out by the actor in the ongoing social situation;
- 2) Interview, is conducting direct in-depth question and answer to the informants who have been determined, in order to find problems openly, and in conducting the interview the researcher listens carefully, then notes what is stated by the informant;
- 3) Documentation, is recording events that have already passed, can also be in the form of writing, drawing or monumental works of a person, documentation in the form of daily notes, life history, stories, biographies, regulations and policies, pictures, photos, pictures of life, sketches and others.

#### **Research Instruments or Materials and Tools**

In this study the main instrument is the researcher himself. Researchers field themselves do data collection, analysis and make conclusions. Researchers as a tool can adjust to all aspects of the situation and can collect a variety of data at once. Researchers as instruments can immediately analyze the data obtained and can interpret it. Researchers as research instruments use materials and tools, namely sound recording materials, notebooks, and cameras.

#### **Technical Analysis of Data**

Analysis of the data used in this study is a qualitative analysis with qualitative data processing procedures as follows:

- a. Clarifying observational data; in the form of observations and interviews with informants as well as sorting secondary data obtained from field studies;
- b. Grouping data according to the research topic that the researcher has determined previously based on 2 (two) main factors in line with what was stated by Grindle;
- c. Processing data based on the interrelationships between components and symptoms in the context of the focus of the problem.
- d. Describe in its entirety the systemic interrelationships between symptom units regarding the implementation of SAKIP policies.



## Findings of Research

### *SAKIP Policy Content in Central Sulawesi Province Government*

#### *1) Interest affected*

Information submitted by informants from the Central Sulawesi Provincial Inspectorate who provided information that no one should feel disadvantaged, if all parties understood, how to carry out a program / activity based on the government agency's performance accountability system consistently up to the implementation stage, because actually SAKIP is a system that directs all stakeholders to work in a planned and systematic manner, meaning that what is planned must be budgeted, and what is budgeted must be implemented and what has been done is certainly what must be reported. Because if we use SAKIP as a guideline in implementing the program, then we will not only work but we will perform. "(Interview with Tasman Hamrun on 2 September 2019 in Palu).

A different statement, but still in the same principle and as a form of triangulation of different sources of informants from the Central Sulawesi Provincial Financial and Asset Management Agency (BPKAD) states that "no party is disadvantaged in the application of Central Sulawesi Governor Regulation No. 38 of 2016 concerning Government Agency Performance Accountability System (SAKIP). "(Interview with Aswin Saudo on September 12, 2019 in Palu). This is in line with the information of the informant from the Central Sulawesi Provincial Research, Development and Innovation Agency (BPPID) which states that "SAKIP is very important and influences the Central Sulawesi regional government environment as it is one of the management tools in the framework of administering the government which is expected to be able to improve government performance. "(Interview with Syamsul Arief on September 19, 2019 in Palu).

Based on what the informants stated, it illustrates that the principle is that there are no parties whose interests are influenced by the performance accountability system policies of the Central Sulawesi provincial government agencies, according to the analysis of researchers that in implementing these policies actually reinforce the performance that must be achieved by each regional apparatus then in the end it became the performance achievement of the Central Sulawesi Provincial Government.

#### *2) Type of Benefits*

Observations made by researchers at the Bappeda office show that SAKIP policy during the quarterly performance evaluation, the SAKIP document is an important instrument in the evaluation activities. This is in line with the opinion expressed by one informant from the Bappeda of Central Sulawesi Province that "the types of benefits felt by implementing SAKIP include to facilitate the Central

Sulawesi provincial government to measure and evaluate the performance of the provincial government and DPOs in implementing programs and activities. Very influential, because the provincial government can see the success of the development program based on the achievement of indicators that have been implemented, where this has an impact on support in the form of budget allocation for each priority program implemented. "(Interview with Arthur on 4 September 2019 in Palu). This opinion was also supported by information conveyed by one informant from the Central Sulawesi Provincial Financial and Asset Management Agency (BPKAD) that "all program and activity achievements can be measured both physically and financially. So OPD can measure its ability to carry out all program activities that are targeted for work. "(Interview with Aswin Saudo on September 12, 2019 in Palu).

The purpose of SAKIP policy is basically also to realize good governance as stipulated in Presidential Regulation Number 81 of 2010 concerning the Grand Design of Bureaucratic Reform which states that one area of change in the eight areas of change in bureaucratic reform is strengthening accountability including government performance accountability area. This is in line with the opinion expressed by an informant from the Central Sulawesi Province BPPID that "SAKIP was born as part of efforts to realize good governance, SAKIP was published as part of one consequence of regional autonomy in Indonesia." (Interview with Syamsul Arief on September 19, 2019 in Palu).

#### *3) Extent of Change Envisioned*

Expected changes to the performance accountability policy of Central Sulawesi provincial government agencies include changes in attitudes and performance culture of policy makers and program managers. This expected change is in line with the comments made by one informant from the Central Sulawesi Provincial Secretariat Organization Bureau that "until now there has not been any change in attitudes, behavior, culture, etc. from policy makers and program managers to the Central Sulawesi Provincial Government OPD which became the target of SAKIP policy. The SAKIP policy is difficult to implement resulting in the low level of participation of regional apparatus. This is due to the lack of commitment in promoting accountability in terms of performance so that performance accountability has not received the most attention. In addition, there are still no strict sanctions for regional institutions that do not implement performance accountability. And most importantly, the AKIP information system has not yet been integrated with the planning and budgeting system used. "(Interview with Lindayani on September 5, 2019 in Palu).

Furthermore, the SAKIP policy is also an evaluation material for improving the quality of programs and



activities in the following year, including targets achieved or not achieved, as informed by an informant from the Cikasda Office of Central Sulawesi Province that "with an evaluation of the achievements of the targets of existing programs in OPD so that it becomes a correction material for the preparation of next year's targets. Even so, the principle of SAKIP policy is not difficult to implement in the regional apparatus." (Interview with Andi Ruly on September 11, 2019 in Palu). A similar statement was also expressed by an informant from BPKAD of Central Sulawesi Province who said that "the SAKIP policy is not difficult to implement because OPD is more directed and measured in an effort to achieve an indicator of the success of its activity program." (Interview with Aswin Saudo, on 12 September 2019 in Palu).

#### **4) Site of Decision Making**

In general, the performance accountability policy of Central Sulawesi provincial government agencies in relation to the location of decision making is closely related to all parties involved, in this case the policy implementor and the community as beneficiaries of the policy. The policy implementers referred to in this study are high-ranking officials, administrative officials and functional officials (ASN within the Central Sulawesi Provincial Government) who, because of their main duties and functions, have the authority to carry out programs and activities that must be carried out with accountable results that can be accountable to the public. as a beneficiary (target group). Awareness of the policy implementor to carry out programs and activities with the spirit of performance will certainly create the realization of the SAKIP policy implementation in Central Sulawesi Province.

The involvement of stakeholders in decision making related to SAKIP policies in Central Sulawesi Province is the most important of program managers who understand the planning and budgeting process so as to create the same understanding and commitment in implementing SAKIP policies in Central Sulawesi province. This statement is in accordance with the opinion expressed by informants from the Ministry of PAN and RB RI that "in the implementation of SAKIP which includes the planning and budgeting process and performance information, it requires the involvement and contribution of all stakeholders in these fields. Because it includes a series of processes, there is complexity in its implementation, but the complexity is not an obstacle if the understanding and commitment of the leadership and the OPD leaders are the same." (Interview with Arif Tri Hariyanto on 20 August 2019 in Jakarta). Likewise, statements made by other informants revealed that "SAKIP's policy making has taken into account the complexity of decision making, due to the fact that the policy-making process involved all relevant stakeholders." (Interview with Arthur on 4 September 2019 in Palu). This is also in line with the opinion of one of the informants that

"SAKIP's policy has involved stakeholders in the regional apparatus." (Interview with Andi Ruly on 11 September 2019 in Palu), and also the opinion of the informant from BPKAD of Central Sulawesi Province that " the SAKIP policy has taken into account the complexity of the policy in making decisions that must be taken and, in its implementation, has involved stakeholders." (Interview with Aswin Saudo on September 12, 2019 in Palu).

#### **5) Program Implementor**

What is meant by program implementers in the implementation of the Central Sulawesi provincial SAKIP Policy are those who are closely related to the execution or implementation of government policies. They are administrators at all levels of the bureaucratic hierarchy. They are officials from the central to regional levels who are responsible for the results as expected. The parties involved in implementing the SAKIP policy in Central Sulawesi Province are high-ranking officials, administrative officials and functional officials (ASN within the Central Sulawesi Provincial Government). Related to the role of program implementers in the SAKIP policy in Central Sulawesi province, of course, it differs from one another because it is based on the task functions of each position and ASN. This is in line with the information given by the informant from the Central Sulawesi Provincial Secretariat Organization Bureau that "the implementation of the SAKIP policy will have a direct influence on staff as implementing SAKIP policies if there is a high commitment from the leadership to make changes for the better. In the SAKIP policy, all leaders and staff in all regional apparatuses are tasked with implementing various existing programs. It's just that the portion of each person is different according to the position they carry. For echelon 2 level, it is obliged to realize the performance targets of the Main Performance Indicators (KPI) that have been set. Likewise echelon 3 is obliged to realize the performance targets of the program performance indicators and echelon 4 is also obliged to realize the performance targets of the performance indicators that have been set. While administrative or managerial skills, staff activeness, expertise, and dedication in implementing SAKIP policies differ in each regional apparatus. This depends on several things, namely: a) how the leadership of the regional apparatus encourages the planning and implementation of programs and activities in line with the vision and mission of the regional head; b) how the leadership of the regional apparatus encourages the development of devices and training so that performance-based budgeting is applied to the regional apparatus; c) the tasks assigned are directed at achieving organizational performance so that organizational goals can be achieved; d) staff who are performing well need to be rewarded in order to encourage other staff to continue performing; e) how the leadership of the regional apparatus supports the performance evaluation of the



institution continuously so that it can be monitored by the progress of the institution's performance." (Interview with Lindayani on September 5, 2019 in Palu).

Therefore, in implementing the SAKIP policy in order to be optimal, it must mobilize all available resources, as the informant opinion from the Central Sulawesi Provincial Inspectorate said that "the implementation of SAKIP must involve all available resources, especially human resources ranging from OPD leaders to staff and work according to the tasks and functions at their respective levels." (Interview with Tasman Hamrun on 2 September 2019 in Palu).

#### **6) Resources Committed**

Commitment to the resources in question is the extent to which the government elite and political elite (policy makers) have a concern for the provision of resources to support program implementation. Supporting resources such as adequate human resource capabilities, budgetary resources, facilities and infrastructure are important factors in policy implementation. This will encourage the implementor to be able to overcome various problems and meet the various needs imposed on him.

Based on the research results of the implementation of the performance accountability policy of the Central Sulawesi provincial government agency related to the aspect of commitment to resources obtained information that both government commitment and legislative commitment is still lacking. This can be proven by a number of informants' opinions which stated that "as far as I know, when the Regional Budget was discussed in the DPRD, the DPRD members did not question the priority of the regional apparatus in achieving their strategic objectives to be taken into consideration in granting a budget. What they question is the use of the regional budget globally in the Central Sulawesi provincial government." (Interview with Lindayani on September 5, 2019 in Palu). A similar opinion was also expressed by other informants that "until now the implementation of the SAKIP policy has not yet been maximally supported politically, especially in terms of budgeting support" (Interview with Tasman Hamrun on 2 September 2019 in Palu). The opinions of the 2 informants above were reinforced by other informants who revealed that "the SAKIP policy ideally has the support of internal and legislative bodies, especially from the legislature because they have a budgeting function. However, from what we see, it seems that the implementation of SAKIP in Central Sulawesi Province has not yet received maximum internal support." (Interview with Arif Tri Hariyanto on 20 August 2019 in Jakarta).

#### **Context of SAKIP Policy Implementation in Central Sulawesi Provincial Government**

##### **1) Power, Interest, and Strategies of Actors Involved**

The involvement of actors in the planning and implementation of policies, for example from decision

making at the central level to implementation at the regional level is a factor that needs to be looked at more deeply. Each actor has its own strengths and interests in the program which are derived from the policies taken. If the policy is to be successful, the government must condition so that the actors support the policy set. In the Central Sulawesi province SAKIP policy, the intended actor at the central level is the Ministry of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia, while the implementation actor at the regional level is the Central Sulawesi Provincial Government. Furthermore, if we breakdown again the Central Sulawesi Provincial Government actor in question is the leader of the regional apparatus organization of the Central Sulawesi provincial government and in terms of formulating the objectives and strategic objectives of each OPD they lead must be formulated jointly or internalized. This is in line with the opinion expressed by one informant from the Central Sulawesi Provincial Secretariat Organization Bureau who said that "the leaders of the regional apparatus who are one of the elements of policy makers in implementing SAKIP, are required to set their organizational goals and objectives at the activity level. The objectives referred to here are part of the strategic plan elements that support the AKIP system. Furthermore, the goals set must be communicated to all employees so that the SAKIP mechanism can work. The SAKIP infrastructure is currently built, despite some weaknesses. To revive SAKIP which functions as a management control tool is the leadership commitment. The indications from internalized SAKIP are the involvement of the leadership element in the planning formulation." Then the informant also added that "the strategy pattern adopted is to involve the leadership element in preparing the strategic plan, annual planning, performance measurement, performance evaluation, performance reporting and performance achievements. . Because the functioning of the SAKIP depends on factors consisting of all elements in the organization, especially the leaders and technical officials involved in the achievement of the performance of the regional apparatus. In addition, socialization and technical guidance is still needed to be done to employees. The regional government and regional apparatus of the provincial government of Central Sulawesi have succeeded in developing LAKIP. However, the benefits of LAKIP have not been felt because there is no support, commitment and willingness from regional heads or regional apparatus to utilize SAKIP as a medium for management control. To achieve this, the SAKIP assistance methodology needs to be formulated in synergy with the application of SPIP. This methodology must be able to change the understanding of all elements in the organization that performance measurement is not a measurement of the achievement of physical and financial realization of activities as it is happening now. Furthermore, this methodology must also be able to encourage regional apparatus leaders to conduct



performance reviews transparently and link performance with reward and punishment. "(Interview with Lindayani on September 5, 2019 in Palu).

## **2) Institutions and Regime Characteristics**

Talking about the institutional aspects and characteristics of the regime also of course included in it is the human resources that exist in the institutions and characteristics of the regime itself. In implementing SAKIP policy based on observations made by researchers that HR on technical understanding of SAKIP components is not evenly distributed. This is in line with statements made by informants from the Central Sulawesi Provincial Inspectorate who said that "some OPDs have good / capable human resources, but for all OPD SAKIP implementers have not been evenly distributed." (Interview with Tasman Hamrun on 2 September 2019 in Palu) . The same was stated by an informant from the Ministry of PAN and RB RI that "in general the capacity and competency of SAKIP implementers in the Central Sulawesi Provincial government has not been evenly distributed, because there is already a good understanding but there are still those who do not understand the full application of SAKIP." (Interview with Arif Tri Hariyanto on August 20, 2019 in Jakarta). The problem of uneven human resources is also reinforced by the comments of informants from the Bappeda of Central Sulawesi province who say that "the capacity and competence of implementing SAKIP implementation are appropriate but not evenly distributed." (Interview with Arthur on 4 September 2019 in Palu). The SAKIP policy is also expected to be a momentum of change in mindset for ASNs how to work which results in performance that is targeted by institutions, as stated by an informant from the Central Sulawesi provincial BPPID that "the SAKIP policy can change the mindset towards changes in building regional organizations and knowing which way the OPD will be taken." (Interview with Syamsul Arief on 19 September 2019 in Palu).

## **3) Compliance and Responsiveness**

In addition to the institutional aspects and characteristics of the regime, there are also factors that are no less important in the context of the implementation of the performance accountability policy of the Central Sulawesi provincial government agencies, namely the existence of compliance and responsiveness (Compliance and Responsiveness). This factor is not separate from the previous factor, but as a unity in achieving the objectives of implementing a policy in this case the performance accountability policy of the Central Sulawesi provincial government agency. In implementing the performance accountability policy of the Central Sulawesi provincial government agency related to compliance and capture power, the actors involved have not fully understood what is really the main objective of the SAKIP policy. This is influenced by the various interests of the actors involved and the implementors who have not

consistently implemented the performance accountability policy regulations, so that the performance to be realized has not been in favor of the interests of society which is one of the goals of good governance. This is in line with the information of the informant who stated that "in my opinion, the Regional Government of Central Sulawesi Province SAKIP has not been considered able to support the creation of good governance. SAKIP has not been considered able to encourage the realization of a clean government and SAKIP also has not been able to play a role in improving the quality of public services. This can be seen from the lack of concern and commitment of leaders in the implementation of SAKIP. The existing conditions, SAKIP has not been fully developed either at the Provincial Government level or at the level of the regional apparatus. Weaknesses in the preparation of planning that should be used as a tool to assess the success or failure of the regional apparatus in carrying out its tasks and functions have not yet been realized. Key Performance Indicators and measurable targets are actually a reference in preparing the budget. Unfortunately, it is these two things that have not been built on almost all regional instruments." (Interview with Lindayani on September 5, 2019 in Palu). A similar sentiment was also conveyed by informants from the Central Sulawesi Provincial Inspectorate who said that "there is still some OPD resistance and implementation of SAKIP, because they do not fully understand how the application of SAKIP can optimize programs and activities supporting the strategic goals and objectives of the RPJMD." (Interview with Tasman Hamrun on September 2, 2019 in Palu). In different contexts related to institutional aspects and characteristics of the regime, informants from the Ministry of PAN and RB RI stated that "environmental interaction should be like a series, where one sub-series must support and complement each other to strengthen the existence of institutions and characteristics of the regime." (Interview with Arif Tri Hariyanto on August 20, 2019 in Jakarta). A different matter was expressed by informants from Bappeda of Central Sulawesi Province that "has been well coordinated, starting from the preparation of planning, measurement, evaluation, reporting and performance achievements" (Interview with Arthur on 4 September 2019 in Palu). Conversely, if it is already in the provisions, the SAKIP policy must be carried out according to the opinion expressed by informants from the Central Sulawesi provincial BPPID that "after it was stated in the Regulations of the Governor of Central Sulawesi No. 38 of 2015 concerning SAKIP within the Central Sulawesi provincial government environment, the relevant parties obeyed and responded to implement it. ." (Interview with Syamsul Arief on September 19, 2019 in Palu).



## Discussion

### *SAKIP Policy Content in Central Sulawesi Province Government*

#### *1) Interest affected*

The aspects of parties whose interests are influenced in the context of the performance accountability policy of the Central Sulawesi provincial government agencies, both socially and economically, are not affected. This can be proven by direct observation in the field and supported by information conveyed by previous informants in the research results section, that there are no interests of policy makers or implementors that are affected both economically and socially, so there is no rejection or opposition with the existence of policies SAKIP to the Central Sulawesi provincial government. Socially, even if there are parties whose interests are affected if related to the definition referred to by Grindle, the researcher can mention that the parties whose interests are affected are ASN consisting of officials and implementers who find it difficult to adapt to the desired changes with the existence of SAKIP policies, namely each program and activity the results must be held accountable to the community. Meanwhile, for the interests that are affected from an economic perspective are officials and executors who in carrying out programs and activities are still oriented towards spending the budget rather than what results they want to achieve when implementing programs and activities in accordance with the functions assigned to each ASN.

From the findings of the research results and the discussion above, according to the researchers' conclusions for the aspect of the parties whose interests are influenced in the policy content on the implementation of the SAKIP policy in the Central Sulawesi Provincial Government, there is no ASN both policy makers and policy implementers whose interests are influenced both socially and economically, precisely with the SAKIP policy will make the performance management of the Central Sulawesi government will be better.

#### *2) Type of Benefit*

Basically, the main objective of SAKIP policy implementation is an effort to make systematic and planned changes in public administration as one of the main prerequisites for realizing good governance. In general, the benefits of implementing SAKIP policy in the Central Sulawesi provincial government are to improve the efficiency, effectiveness and productivity of bureaucratic performance in providing public services in supporting the implementation of bureaucratic reform.

Based on the results of the research revealed previously that the benefits obtained by the SAKIP policy to the Central Sulawesi government from some information submitted by informants include monitoring the performance achievements targeted by the regional apparatus through the

Government Institution Performance Accountability Information System (Si-AKIP), the quality of planning documents such as the Strategic Plan, Performance Agreement, IKU to better performance reporting, the efficiency and effectiveness of the use of the budget, makes it easy to measure and evaluate the performance of both the regional apparatus and the performance of the Central Sulawesi provincial government physically and financially in accordance with what is stated in the Strategic Plan for the level regional apparatus and RPJMD for the Central Sulawesi Provincial government level with the aim of realizing good governance.

From the description of the results of the research and discussion above, the conclusion of the researchers is that the aspects of the benefits obtained by the SAKIP policy namely to improve efficiency, effectiveness and productivity of bureaucratic performance in providing public services in supporting the implementation of bureaucratic reforms have not been optimal, especially when linked to performance management stated by Wibowo.

#### *3) Extent of Change Envisioned*

Expected change with the performance accountability policy of Central Sulawesi provincial government agencies for social sub-aspects is expected to occur collaboration/collaboration between policy makers and policy implementers, namely fellow ASN/regional apparatus starting from high-ranking officials, administrators, supervisors to executing positions and positions functional in realizing the vision and mission of the Central Sulawesi provincial government in accordance with their respective functions. Whereas for the sub-aspects of culture and behavior that want to be changed with the SAKIP policy, each ASN has a performance behavior not just work, so it will also change the culture from just working routines to work to achieve the results that were previously targeted.

Indeed, the aspect of change expected with the SAKIP policy is that there is a change in the behavior, attitudes, and culture of the performance of the policy implementers (ASN within the scope of the Central Sulawesi Provincial Government). The expected change with the SAKIP policy is simply to change the mindset of the policy implementers from the orientation of the program, activities and budgets to the orientation of the strategic goals to be realized, precise and measurable indicators and the results to be achieved. However, based on the results and discussion of this research, it is not yet fully what the SAKIP policy hopes above have been realized.

#### *4) Site of Decision Making*

In making SAKIP policy decisions in the Central Sulawesi Provincial Government based on information provided, all informants have taken into account the complex decision



making location and have also involved stakeholders. Then also according to the informant's acknowledgment that the stakeholders involved in the preparation of SAKIP Policy as stipulated in the Central Sulawesi Governor Regulation No. 38 of 2015 concerning Performance Accountability System of Government Agencies in the Central Sulawesi Provincial Government Environment are regional apparatus responsible for SAKIP because of the function of the regional apparatus directly attached to SAKIP. The regional apparatus referred to consists of elements of BAPPEDA of Central Sulawesi Province, Regional Inspectorate of Central Sulawesi Province, which is coordinated by the Central Sulawesi Provincial Secretariat Organization Bureau. Whereas related to the complexity of decision making in SAKIP policies namely the difficulty of formulating how the planning is in the regional apparatus starting from the Strategic Plan, Performance Agreement, RKPD, RKA, to DPA OPD so that the programs and activities carried out are results-oriented. Basically, this is not difficult if the leaders of the regional apparatus and the implementing staff below it have the same understanding and commitment to the SAKIP policy so that performance management can be realized within the Central Sulawesi Provincial Government.

From the description above, the researcher can conclude that the aspect of the location of decision making in the SAKIP policy in the Central Sulawesi Provincial Government has been done well because it has involved stakeholders and taken into account its complexity.

##### **5) Program Implementor**

Based on the results of research related to aspects of program implementers in the implementation of SAKIP policies in the Central Sulawesi Provincial Government, according to information provided by the informants, it shows that program implementers have implemented SAKIP policies in accordance with their main tasks and functions and levels of office. However, the commitment of regional apparatus leaders becomes very central if the SAKIP policy really wants to be applied consistently according to the opinion expressed by Riant Nugroho above. Consistency in the intended SAKIP policy is at the core of performance accountability that what is planned is done, what is done is reported, and what is reported is evaluated. Based on the results of direct observations made by researchers through regional planning documents that most of the regional apparatus have not implemented programs and activities in accordance with the core performance accountability as referred to above. What was done did not match what was planned, what was reported did not correspond to what was done, and what was evaluated did not match what was reported. When this researcher confirms to the informants as SAKIP policy implementor why this could happen, the informant provides information that because there is an internal policy of the

head of the regional apparatus that must be implemented even though it is not in the initial planning as stated in the regional apparatus planning document (OPD Renstra ). Therefore, the commitment of regional heads is very strategic in implementing SAKIP policies. Of course, by not ignoring the structural and functional staff roles under the head of the regional apparatus as the technical implementer of SAKIP policy.

From the description above, it can be concluded that aspects of program implementers in the implementation of SAKIP policies in the Central Sulawesi Provincial Government have run quite well because the program implementers implement the policies in accordance with their respective functions and levels of office even though there are still shortcomings due to limited resources both human and financial resources.

##### **6) Resources Committed**

The aspect of commitment to the resources referred to in this study is the extent of the commitment of the Central Sulawesi Provincial Government and the Central Sulawesi Regional Representative Council (DPRD) to the implementation of SAKIP policy in the Central Sulawesi Provincial Government environment as stipulated in Governor Regulation No. 38 of 2015 concerning the Accountability System Performance of Government Agencies in Central Sulawesi Provincial Government Environment. This commitment is related to budget resources, human resources, and resource facilities and infrastructure needed in implementing SAKIP policies fulfilled. Budget resources are certainly the key to successful SAKIP policy implementation because if this is fulfilled, human resources and facility resources will be easily met, because it can be ascertained when budget resources are met, human resources that are still lacking in quality, for example, can be increased by implementing technical guidance and developing insight about SAKIP because the budget is available. So that the commitment to the use of these resources is very important in achieving the success of the SAKIP policy in the Central Sulawesi Provincial Government.

The fact from the results of the study above shows that the aspect of commitment to resources in the implementation of SAKIP policies, the researcher draws the conclusion that SAKIP policies have not been fully in line with the definition that Grindle wants. This conclusion certainly does not ignore the information given by the informants who stated that the SAKIP policy had received legislative and executive support, the researchers drew this conclusion. This researcher's conclusion is strengthened by the direct observation of the researcher in several times following the discussion of programs and activities as well as the budget carried out by the legislative and executive.



## **Context of SAKIP Policy Implementation in Central Sulawesi Provincial Government**

### **1) Power, Interest, and Strategies of Actors Involved**

Based on the Grindle definition mentioned above, when included in the context of SAKIP policy in the Central Sulawesi Provincial Government, the aspects of the strengths, interests and strategies of the actors involved are: 1) program managers in understanding SAKIP policies ranging from performance planning to performance achievements. Understanding of SAKIP policy is certainly very varied, so the sub-aspects of strength from the aspects of strength, interests, and strategies of the actors involved are very relative in size. 2) The intended interest in the context of SAKIP policy is the interest of the policy implementer/program manager who feels his interests are interrupted when the SAKIP policy is implemented. Policy implementers / program managers who feel disturbed are those whose mindsets are still oriented to the budget rather than oriented to the results achieved in the implementation of programs and activities. 3) The strategies of the actors in SAKIP policies are the strategies used. The above findings are based on information provided by the informants and direct observations and observations made by researchers, the researcher concludes that aspects of the strengths, interests and strategies of the actors in implementing SAKIP policies have not been a driver in the policy context for achieving the intended SAKIP policy content Grindle. This conclusion certainly does not neglect a small number of other things in terms of the strengths, interests and strategies of the actors in implementing SAKIP policies that are going well.

### **2) Institution and Regime Characteristics**

The definition intended by Grindle is related to the institutional aspects and characteristics of the above regime, then included in the SAKIP policy context of the Central Sulawesi Government, then the SAKIP policy will succeed if it has the support of political institutions namely the DPRD of the Sulawesi Province as a political institution and a policy / bureaucrat implementing agency namely from the regional apparatus institutions in the scope of the Central Sulawesi Provincial Government, it should even get support from the people of Central Sulawesi as the beneficiaries with the SAKIP policy on the Central Sulawesi Government. These institutions must develop strategies and be able to change the opposition from those who feel disadvantaged by the SAKIP policy. However, from the results of this study as discussed previously that no party feels disadvantaged by the SAKIP policy. So, it can be said that the existing institutions remain consistent to support the successful implementation of SAKIP policies in the Provincial Government of Central Sulawesi.

From the description above, the researcher can conclude that for the institutional aspects and characteristics of the regime in SAKIP policy, it does not fully support SAKIP

policy. In fact, the institutions and characteristics of the regime referred to by Grindle, if they really want to achieve SAKIP policy objectives, namely accountable governance, for example the organizational structure of the regional apparatus formed must be based on the objectives of the Central Sulawesi Provincial government contained in the RPJMD. in policy implementation. Strategies for SAKIP policies to be effective and efficient, it should be rewarded and punished for those who implement policies that are reluctant and excel in carrying out SAKIP policies.

### **3) Compliance and Responsiveness**

The SAKIP policy implementers in the Central Sulawesi Provincial Government as mentioned earlier consisting of high-ranking officials, administrator officials, executing officers, and functional officials within the Central Sulawesi provincial government based on the results of the research disclosed by the informants can be said to have not complied with the SAKIP policy. This can be proven by the overall non-use of what is regulated in the Central Sulawesi Governor Regulation No. 38 of 2015 concerning the Performance Accountability System of Government Agencies in the Central Sulawesi Provincial Government when the budget discussion has not been synergized with performance planning, performance measurement, performance evaluation, performance reporting and the performance desired by SAKIP policy.

From the description above, it can be concluded that the aspects of compliance and responsiveness in the implementation of SAKIP policies that the implementers of the policy consisting of high-ranking officials, administrators, implementing officials, and functional officials (All ASN) within the Central Sulawesi provincial government have not fully compliant and respond well to the contents of SAKIP policies as evidenced by not using SAKIP documents contained in the Central Sulawesi Governor Regulation No. 38 of 2015 concerning the Accountability System of Government Institution Performance in the Central Sulawesi Provincial Government Environment.

## **Conclusion**

Based on the results and discussion of the research, it can be concluded that the implementation of the Government Institution Performance Accountability (SAKIP) policy in the Central Sulawesi Provincial Government using Grindle theory consists of 2 (two) main factors, namely the content of the policy and the policy context. Policy content: 1) Parties whose interests are influenced, both policy makers and policy implementers whose interests are not affected; 2) The benefits obtained to improve efficiency, effectiveness and productivity of bureaucratic performance are not optimal; 3) The expected changes have not changed the behavior, attitudes, and culture of the performance of policy implementers; 4) The position of the policy maker has been



done well because it has involved the stakeholders and takes into account its complexity; 5) Program implementers implement SAKIP policies quite well in accordance with the duties and functions of their respective positions; 6) Commitment to resources has not yet received legislative and executive support. Policy context: 1) The power, interests and strategies of the actors involved have not been a driver in the policy context for the achievement of SAKIP policy content; 2) Institutions and regime characteristics do not yet support SAKIP policies; and 3) Compliance and responsiveness, policy implementers have not complied and responded well to the contents of SAKIP policies.

## Conflict of Interest

The authors declare that there is no conflict of interest with present publication.

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