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Evaluation of e-Sakip's Impact on Badung Regency's Local Government Performance

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Abstract
Purpose: This study evaluates the implementation of e-SAKIP in the Badung Regency Government, identifies factors influencing its implementation, and examines its contribution to strengthening good governance in Bali, Indonesia.
Research Methodology: A qualitative case study approach was used. Data were collected through interviews, observations, and document analysis and analyzed using the Context, Input, Process, and Product (CIPP) evaluation model and the Information Systems Success Model (ISSM).
Results: The findings indicate that e-SAKIP improves transparency, reporting efficiency, and the integration of performance information across local government agencies. The key supporting factors include regulatory frameworks, leadership commitment, digital infrastructure, and institutional support. However, its utilization remains largely administrative and has not been fully optimized as a strategic decision-making tool. Challenges include limited human resource capacity, inconsistent data quality, weak inter-agency coordination, and compliance-oriented organizational culture.
Conclusions: The implementation of e-SAKIP in Badung Regency strengthened administrative accountability and supported bureaucratic reform. Nevertheless, further improvements are needed to enhance outcome-based accountability and the strategic use of performance information in the governance process.
Limitations: This study focused on a single local government context and applied a qualitative approach, limiting broader generalization.
Contributions: This study enriches the literature on performance accountability, digital governance and bureaucratic reform in local government.

Keywords: *Bureaucratic Reform, Good Governance, Performance Accountability*

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1. Introduction

In Indonesia, bureaucratic reform has led to the establishment of performance accountability as a fundamental component of good governance. An accountable government is not only obligated to implement development programs; it must also demonstrate its capacity to account for the results of those programs in a transparent, effective, efficient, and outcome-oriented manner. In this context, public accountability is a fundamental element of modern governance.

According to the Ministry of State Apparatus Empowerment and Bureaucratic Reform, government agency performance accountability signifies the obligation of every government agency to be accountable for the successes and failures in carrying out the organization's mission in achieving its established goals and objectives through a periodic accountability system (Keerasuntonpong, Manowan, & Shutibhinyo, 2019). This assertion is further substantiated by Presidential Regulation No. 29 of 2014 on the Government Agency Performance Accountability System (SAKIP), which stipulates that all government agencies are obligated to implement an integrated performance management system encompassing the planning, measurement, reporting, evaluation, and utilization of the evaluation results. The Ministry of State Apparatus and Bureaucratic Reform reported that the implementation of SAKIP has driven efficiency in government spending by tens of trillions of rupiah and improved transparency in performance across government agencies.

In accordance with the advancements witnessed in the domain of information technology and the ongoing digital transformation within the public sector, the implementation of SAKIP has undergone modernization through the adoption of the Electronic Government Agency Performance Accountability System (e-SAKIP) (Azizah, Dirgantari, Winarni, Setyadi, & Wibowo, 2026). The system has been meticulously engineered to optimize effectiveness, efficiency, and transparency in government performance management. DeLone and McLean's (2003) seminal work posits that the success of an information system is not solely predicated on its technical aspects. They contend that tangible benefits generated for an organization are also critical factors in measuring the success of an information system. This modernization of accountability systems mirrors a broader wave of Indonesian bureaucratic reform, in which digitalization has been positioned as a central mechanism for improving the efficiency and professionalism of regional government administration (Turner, Prasojo, & Sumarwono, 2022).

Badung Regency, one of the regions with the largest fiscal capacity in Bali Province, has developed a digital-based e-SAKIP through an integrated system used by all Regional Government Agencies (OPDs). As a follow-up to the national policy, the Badung Regency Government, through Badung Regent Decree No. 583/01/Hk/2023 regarding the Amendments to the Regent Decree No. 477/01/Hk/2023, regarding the Formation of a Team to Strengthen the Performance Accountability System of Regional Government Agencies within the Badung Regency Government in 2023 under the Sub-Activity of Performance Improvement and Bureaucratic Reform. Through this decision, the Badung Regency SAKIP Team developed an e-SAKIP system that can be accessed via the official website https://sakip.badungkab.go.id.

This system serves as a digital platform that supports the improvement of local government performance accountability, making it more transparent, measurable, integrated, and easily accessible to all local government agencies in Indonesia. This integration enables local leaders to directly monitor the achievement of performance targets and the progress of program implementation tasks that were difficult to accomplish under the previous manual SAKIP system due to fragmented documentation, delayed reporting, and data inconsistencies, as explained by (Haryani, 2019; Latief, Asri, & Santosa, 2022).

This system is expected to strengthen data-driven governance and improve the quality of strategic decision making. However, despite the development of digital infrastructure and a relatively high SAKIP score, the Badung Regency Government has remained stagnant at the “BB” rating for several years (Gitasih, Sumada, & Astawa, 2023). This phenomenon highlights a paradox between the availability of digital systems and the quality of substantive accountability they produce. Administratively, performance reporting has been effective; however, the utilization of performance data for the strategic evaluation of SAKIP (BB) and decision-making remains suboptimal. This situation indicates that the digitization of systems has not yet fully achieved the transformation toward result-based governance.

The assessment of the Government Agency Performance Accountability System (SAKIP) is based on five primary components: performance planning (30%), performance measurement (25%), performance reporting (15%), internal evaluation (10%), and performance achievement (20%). These components are utilized to evaluate the effectiveness of government agencies in implementing performance management, encompassing both the administrative completeness of their processes and the quality of the outcomes they achieve (Ministry of State Apparatus and Bureaucratic Reform 2021). The evaluation results are then classified into rating categories ranging from AA to D, where the AA category indicates highly satisfactory accountability, while the BB category indicates that the agency is accountable and has a reliable performance management system, but still requires strengthening to achieve a higher category (PermenPANRB No. 88 of 2021). Consequently, the SAKIP score is a pivotal metric for assessing the quality of governance and the efficacy of e-SAKIP implementation in the Badung Regency Government. A comparison of the SAKIP targets and actual scores is presented in the following table.

Table 1. SAKIP target values and SAKIP LHE results for Badung Regency

Year	SAKIP Target Value (RPJMD 2021–2026)	LHE Score (KemenPANRB)
2022	78.75 (BB)	75.39 (BB)
2023	79.00 (BB)	76.07 (BB)
2024	79.50 (BB)	76.33 (BB)
2025	79.75 (BB)	76.82 (BB)
2026	80.10 (A)	(Evaluation not yet conducted)

Table 1 presents Badung Regency's SAKIP target values under the Regional Medium-Term Development Plan (RPJMD) 2021-2026 alongside the actual Evaluation Report (LHE) scores recorded by the Ministry of State Apparatus and Bureaucratic Reform. As the table shows, targets rise steadily from 78.75 in 2022 to 80.10 in 2026, with the final year aiming for an upgrade from category BB to category A, whereas actual scores have crept up only marginally, from 75.39 in 2022 to 76.82 in 2025, remaining within the BB category throughout and trailing the target trajectory by roughly three points each year.

This gap between ambition and achievement indicates that investment in digital governance and stable e-SAKIP implementation has not, by itself, been sufficient to move Badung Regency beyond the BB category. This pattern is consistent with broader survey-based evidence on public sector performance measurement, which finds that formal system adoption frequently outpaces the organizational capacity needed to translate measurement into improved decision-making (Kolk, van der Meer-Kooistra, & Widener, 2022), and it suggests that the presence of a digital accountability system does not by itself guarantee enhanced performance accountability or improved governance outcomes. Although e-SAKIP has been successful in facilitating administrative processes such as reporting, monitoring, and data integration, its contribution to strengthening outcome-based accountability and strategic decision-making remains unclear.

Previous studies have focused on the technical implementation of e-SAKIP or on assessing SAKIP performance outcomes. However, there is a paucity of research that comprehensively evaluates e-SAKIP by integrating information system success factors with public sector performance accountability perspectives. Furthermore, there is a paucity of empirical evidence elucidating why regions with adequate digital infrastructure and institutional support continue to demonstrate stagnant accountability performance. This research addresses this gap by examining the implementation of e-SAKIP in the Badung Regency Government through CIPP and ISSM. This study employs an approach that aims to provide a more comprehensive understanding of how e-SAKIP contributes to organizational performance accountability and the realization of good governance.

This study is significant because it seeks to evaluate the implementation of e-SAKIP not only from the perspective of information system success but also as a public policy instrument for achieving good governance in Indonesia. By employing an integrative approach combining the CIPP Evaluation Model and the Information Systems Success Model (ISSM), this study is expected to make both theoretical and practical contributions to the development of digital accountability in the public sector (Febiani, Irianto, & Purwanti, 2016).

2. Literature Review

The implementation of e-SAKIP in local government can be understood through the integration of Good Governance, New Public Management (NPM), the CIPP Evaluation Model, the Information Systems Success Model (ISSM), and Agency Theory. These theoretical perspectives complement each other in explaining how a digital performance accountability system contributes to improving governance quality and organizational performance.

2.1 Good Governance

The concept of good governance emphasizes the importance of government administration that is transparent, accountable, participatory, effective, efficient, and oriented toward public interest. According to Kusuma, Tenripada, Furqan, and Kamase (2025), good governance is the process of managing public resources responsibly by involving all stakeholders. Mursalin and Khaeriyah (2025) explain that good governance is a solid and responsible practice of state administration that is both efficient and effective, maintaining constructive synergy between the state, private sector, and society. In the context of local government, the implementation of good governance depends heavily on the quality of the performance accountability system in place (Nor, Sofyani, Yuliastina, & Hudaya, 2025). Good Governance serves as the normative foundation of this study, emphasizing transparency, accountability, effectiveness, and public value as the ultimate outcomes expected from e-SAKIP implementation. In this context, the success of e-SAKIP is reflected in its ability to strengthen government accountability and support evidence-based decision making.

2.2 New Public Management (NPM)

New Public Management (NPM) emphasizes public sector reform through private sector managerial principles, such as efficiency, effectiveness, performance measurement, and results orientation. Sofyani, Akbar, and Ferrer (2018) explains that NPM aims to shift traditional bureaucracy toward public organizations that are more flexible, competitive, and responsive to the needs of the community. The implementation of e-SAKIP is a concrete manifestation of NPM because this system encourages the bureaucracy to manage performance in a measurable, systematic, and outcome-based manner. NPM provides a managerial perspective on the adoption of e-SAKIP. Through performance measurement, results orientation, and managerial efficiency, NPM explains why local governments utilize digital systems to improve performance management and enhance service delivery. Accordingly, e-SAKIP functions as a performance management instrument that supports bureaucratic reforms and outcome-based governance.

2.3 CIPP Evaluation Model

The Context, Input, Process, Product (CIPP) model is a public policy evaluation model developed by Rahman, Irianto, and Rosidi (2019) and remains a comprehensive evaluation approach for assessing the effectiveness of public program or policy implementation. This model emphasizes that evaluation should not only assess final results (outputs and outcomes) but also the overall process and conditions that influence a program's success. The selection of CIPP theory in this study is based on the need to comprehensively evaluate the implementation of e-SAKIP, ranging from the rationale for the policy's creation to the results produced. This model is considered relevant because e-SAKIP is not merely an information technology system but also an instrument of bureaucratic reform that requires the evaluation of institutional aspects, managerial processes, and policy impacts. To evaluate the e-SAKIP implementation process, this study employs the CIPP Evaluation Model. The Context dimension assesses the policy background, regulatory framework, and organizational needs supporting e-SAKIP implementation. The Input dimension evaluates resources such as human capital, infrastructure, budget, and institutional support. The Process dimension examines system implementation, coordination mechanisms, and performance management practices. Finally, the Product dimension evaluates the outcomes and benefits generated by e-SAKIP, including improvements in accountability, organizational performance, and governance quality.

2.4 Information Systems Success Model

The information systems success model developed by DeLone and McLean (2003) explains that the success of an information system is determined by six key dimensions: system, information, and service quality, use, user satisfaction, and net benefits. In the context of e-SAKIP, this model is important for evaluating the extent to which the system can provide tangible benefits to the organization, not only as an administrative reporting tool but also as a strategic instrument in decision-making. The ISSM complements the CIPP model by evaluating the success of e-SAKIP as an information system. System, information, and service quality influence system utilization and user satisfaction, which subsequently determine the net benefits obtained by government agencies. From this perspective, e-SAKIP success is assessed not only from the availability of technology but also from the value it generates for organizational decision-making and performance improvement.

2.5 Agency Theory

Agency Theory serves as a conceptual framework for explaining the accountability relationship between the government, as the policy implementer, and the public, as the beneficiary of public services. Agency Theory was first introduced by Jensen and Meckling (1976) to explain the contractual relationship between a principal and an agent. In public administration, this theory has been adapted to understand the dynamics of the relationship between the government and its bureaucracy and between the government and the public. Agency theory provides a strong theoretical foundation that e-SAKIP is a crucial instrument for strengthening vertical accountability (between leadership and staff) and horizontal accountability (between the government and the public). Through a data-driven performance reporting system and digital transparency, e-SAKIP helps address issues of information asymmetry and moral hazards in public bureaucracy. Agency Theory provides an accountability perspective by explaining the relationship between government institutions as agents and the public as principals. The implementation of e-SAKIP reduces information asymmetry, strengthens transparency, and minimizes accountability gaps by providing accurate, integrated, and accessible performance information. Consequently, e-SAKIP serves as a governance mechanism that promotes responsible public administration and strengthens public trust More recent scholarship extends this classical formulation by highlighting the limitations of a purely hierarchical principal-agent framing in complex, multi-level public sector settings, arguing that accountability mechanisms must also account for overlapping and sometimes competing lines of oversight (Rajala & Jalonen, 2025).

Based on these theoretical perspectives, this study evaluates e-SAKIP implementation by examining namely contextual and institutional readiness (context), resource adequacy and organizational support (input), implementation effectiveness and system utilization (process), accountability outcomes and governance benefits (product), and information system success dimensions, including system quality, information quality, service quality, user satisfaction, and net benefits. The integration of these frameworks provides a comprehensive analytical foundation for assessing how e-SAKIP contributes to performance accountability and the realization of good governance in the Badung Regency Government.

This research is also supported by various previous studies indicating that the implementation of SAKIP and e-SAKIP has generally proceeded well administratively but has not yet been fully optimal in substance. Haryani (2019); Latief et al. (2022); Monalisa, Madani, and Tahir (2022) found that performance accountability remains focused on document compliance and has not yet prioritized outcomes. Gitasih et al. (2023); Keerasuntonpong et al. (2019) indicate that e-SAKIP has a positive impact on organizational performance, but is still hindered by human resource capacity and coordination issues. Ardiana, Prabawati, and Wijaya (2024), Rahayu et al. (2025), and Rosayda et al. (2023) emphasize the importance of civil servant competence, regulatory support, and system integration in achieving good governance. These findings provide empirical evidence that the success of e-SAKIP is not solely determined by digital systems but also by the quality of governance and the strategic use of performance data.

3. Research Methodology

This study employed a descriptive qualitative approach using a single case study design. This approach was chosen because the study aims to gain an in-depth understanding of the e-SAKIP implementation process, its supporting and inhibiting factors, and its impact on the performance accountability of the Badung Regency Government (Priya, 2021; Mtisi, 2022).

The research was conducted in Badung Regency, with a primary focus on the Organizational Division of the Badung Regency Secretariat as the main coordinator of the implementation of e-SAKIP. It involves the Badung Regency Regional Development Planning Agency (Bappeda), Badung Regency Inspectorate, and Badung Regency Regional Financial and Asset Management Agency (BPKAD) as strategic agencies involved in planning, budgeting, evaluation, and performance reporting. The selection of this location was based on Badung Regent Decision No. 583/01/Hk/2023 regarding the Amendments to the Regent Decision No. 477/01/Hk/2023 on the Formation of the SAKIP Strengthening Team for Regional Agencies within the Badung Regency Government in 2023. Based on this decision, the Organization Division has the duty and function of implementing, developing, and guiding the implementation of e-SAKIP across all regional agencies (Andersen & Nielsen, 2020).

Informants were selected using purposive and snowball sampling techniques (Chang, 2021). Research informants were designated based on the Badung Regent Decree No. 443/01/HK/2025 regarding the Formation of a Team to Strengthen the Performance Accountability System of Local Government Agencies within the Badung Regency Government and Badung Regent Decree No. 444/01/HK/2025 regarding Amendments to Badung Regent Decree No. 460/01/HK/2024 on the Formation of the Team for the Government Agency Performance Accountability System and Internal Evaluation of Badung Regency (Tomaszewski, Zarestky, & Gonzalez, 2020). Both decisions explicitly establish the composition of the team, which consists of regional leaders, a coordinator, a secretariat, and working groups on performance planning, performance measurement, performance reporting, and internal performance accountability evaluation, all of whom are directly involved in the implementation of e-SAKIP in Badung Regency. Referring to these two decisions, research informants were selected from actors who, structurally and functionally, possessed empirical experience, substantive knowledge, and direct involvement in the e-SAKIP implementation cycle.

Table 2. List of research informants

No	Position / Role in e-SAKIP Implementation	Basis for Determining Informants	Selection Method	Estimated Number
1	Head of the Organizational Division, Badung Regency Secretariat	Badung Regent's Decision No. 444/01/HK/2025	Purposive	1 person
2	Policy Analyst at the Organization Division of the Badung Regency Secretariat	Badung Regent's Decision No. 444/01/HK/2025	Purposive	3 people
3	JF Planner at the Badung Regency Development Planning Agency	Badung Regent's Decision No. 444/01/HK/2025	Purposive	1 person
4	JF Supervisor of Regional Government Affairs (P2UPD) at the Inspectorate	Badung Regent's Decision No. 444/01/HK/2025	Purposive	1 person
5	JF Central and Regional Financial Analyst at the Regional Financial and Asset Management Agency (BPKAD)cc	Badung Regent's Decision No. 444/01/HK/2025	Purposive	1 person
6	Member of the SAKIP Strengthening Team at the Organization Division of the Badung Regency Secretariat	Badung Regent's Decision No. 444/01/HK/2025	Purposive	2 person

No	Position / Role in e-SAKIP Implementation	Basis for Determining Informants	Selection Method	Estimated Number
7	e-SAKIP operators at the Regional Development Planning Agency (Bappeda), Regional Financial and Asset Management Agency (BPKAD), Health Office, Education, Youth, and Sports Office, Tourism Office, and Public Works and Spatial Planning Office of Badung Regency	Badung Regent's Decision No. 443/01/HK/2025 and Recommendations from Purposive Informants	Snowball	6 people
Total Informants				15

Table 2 lists the seven categories of research informants selected for this study, totaling 15 individuals, comprising the Head of the Organizational Division, a policy analyst, functional planners and supervisors from the Development Planning Agency and Inspectorate, a financial analyst from BPKAD, members of the SAKIP Strengthening Team, and e-SAKIP operators drawn from six regional agencies. As the table shows, the first six categories were determined purposively based on their formal structural role in e-SAKIP implementation as specified in the Badung Regent's Decree No. 444/01/HK/2025, while the seventh category of operational-level informants was identified through snowball sampling based on recommendations from the purposively selected informants, ensuring that the study captured perspectives from both strategic decision-makers and front-line system users across the full e-SAKIP implementation cycle.

To comprehensively evaluate e-SAKIP, this study integrates the Context, Input, Process, Product (CIPP) Evaluation Model and the Information Systems Success Model (ISSM). The CIPP model was used to assess organizational and policy aspects, including regulatory support, resources, implementation processes, and accountability outcomes. Meanwhile, ISSM evaluates the success of e-SAKIP as a digital information system through dimensions such as system quality, information quality, user satisfaction, and net benefits. The integration of these frameworks enables a holistic evaluation of e-SAKIP, examining not only how the system is implemented but also the extent to which it contributes to performance accountability and good governance in the Badung Regency Government.

Data collection techniques included semi-structured interviews, field observations, and documentation in the form of LHE SAKIP, LKjIP, RPJMD, SOPs, system logs, and performance evaluation minutes. Data analysis utilized Tomaszewski et al. (2020) model, comprising data collection, condensation, display, and conclusion drawing and verification. Data validity was strengthened through source and methodological triangulation, member checking, and extended observation.

4. Results and Discussions

The implementation of the Electronic Government Agency Performance Accountability System (e-SAKIP) in Badung Regency was driven by the need for bureaucratic reform, which calls for improved governance that is transparent, accountable, effective and efficient. Local governments are required to formulate development programs and be accountable to the public for the results of those programs (Erni & Ninik Endang, 2023). The legal basis for the implementation of e-SAKIP is Presidential Regulation No. 29 of 2014 on SAKIP, the Ministry of State Apparatus and Bureaucratic Reform Regulation No. 88 of 2021 on the Evaluation of Government Agency Performance Accountability, and the internal policies of the Badung Regency Government regarding the strengthening of bureaucratic reform. The existence of these regulations provides strong legitimacy for the implementation of e-SAKIP as an instrument for controlling organizational performance (Simatupang & Fadli, 2026).

Contextually, Badung Regency is characterized as a region with high fiscal capacity, leading to heightened expectations regarding public service quality and government accountability (Sijabat & Wijayanti, 2026). However, the results of the SAKIP evaluation indicate that the performance accountability score remains in the “BB” category and has not yet reached the “A” category target, as outlined in the RPJMD. This situation indicates a gap between fiscal capacity, technological readiness, and the quality of result-based governance. This aligns with Haryani's (2019) assertion that the success of SAKIP implementation cannot be judged solely by administrative completeness but must be measured by the system's ability to bring about tangible improvements in the quality of organizational decision-making. A summary of the research findings is presented in the following the table.

Table 3. Results of the observation of e-SAKIP implementation

No	Observation Focus	Aspects Observed	Researcher Notes
1	Context (CIPP) Policy support	Existence of regulations/guidelines	The implementation of e-SAKIP is supported by national regulations (Presidential Regulation on SAKIP, Ministerial Regulation of the Ministry of State Apparatus, and Regional Government Reform) and strong local policies and has been institutionalized within the performance management framework of local governments.
2	Context (CIPP) Leadership Commitment	Role of OPD Leadership	The commitment of local leaders is relatively strong through the formation of the SAKIP Team and policy support; however, at the OPD level, it remains inconsistent, leading to inconsistencies in implementation, particularly regarding the input of performance realization data.
3	Input (CIPP) Human Resource Competency	Understanding of performance indicators	Human resources are available across all government agencies, but understanding of outcome-based performance indicators and performance analysis remains uneven, which affects the quality of the performance data produced by the agencies.
4	Input (CIPP) Training	e-SAKIP Technical Training	Training and technical guidance have been conducted routinely by the Organization Division, but have not yet been able to standardize the capacity of civil servants across the board, particularly in terms of performance analysis.
5	Input (CIPP) Infrastructure	Technology Infrastructure	The technology infrastructure (computers and Internet networks) is generally adequate and does not pose a major obstacle, although technical disruptions still occur under certain conditions.
6	Process (CIPP) Data Entry	Data entry process	Data entry has been carried out for all stages (indicators, targets, actual results), but it remains inconsistent across government agencies and tends to focus on the reporting period.
7	Process (CIPP) Timeliness	Data entry discipline	Data entry is timely during the planning stage, but performance realization data are often late or not entered consistently; in some cases, they remain empty.
8	Process (CIPP) Coordination	Coordination among OPDs	Coordination is carried out through the Organization Division, Bappeda, and BPKAD, but is not yet optimal in maintaining synchronization and data validity among regional agencies.
9	Process (CIPP) Monitoring & Evaluation	Implementation of monitoring and evaluation	Monitoring has been conducted through the e-SAKIP dashboard and periodic evaluations; however, the evaluation results have not yet been fully utilized to improve performance.

No	Observation Focus	Aspects Observed	Researcher Notes
10	Product (CIPP) Utilization of	Use of performance data	e-SAKIP data have been used in performance reporting and evaluation, but their utilization remains predominantly administrative and has not been optimized for strategic decision-making.
11	Product (CIPP) Impact of implementation	Changes in performance management	The implementation of e-SAKIP has improved the regularity of reporting, transparency, and performance discipline, but has not yet had a significant impact on outcome-based performance improvement (OBPI).
12	System Quality (ISSM)	System stability & usability	The e-SAKIP system is relatively stable, user-friendly, and features an informative dashboard, although there are still issues with slow access during concurrent use.
13	Information Quality (ISSM)	Data accuracy & completeness	Information quality is fairly comprehensive but heavily depends on the accuracy, consistency, and timeliness of the data input from each OPD.
14	Service Quality (ISSM)	Technical Support	Technical support is available through the Organization Division and is quite responsive, but it remains reactive and has not yet been proactive in resolving the systemic issues.
15	Use (ISSM)	Usage Intensity	The system is routinely used by OPDs, especially during the reporting period, but has not yet been optimally utilized for continuous monitoring.
16	User Satisfaction (ISSM)	User Satisfaction	Users feel that the system helps with their work and performance monitoring, but they have not yet reaped the full benefits owing to limitations in data utilization.
17	Net Benefits (ISSM)	Reporting efficiency	e-SAKIP significantly improves the efficiency of administration and performance reporting.
18	Net Benefits (ISSM)	Performance transparency	The system enhances transparency through a dashboard that can be systematically accessed by leaders and the OPDs.
19	Net Benefits (ISSM)	Performance Accountability	Performance accountability has improved but is not yet optimal due to a lack of comprehensive implementation data and limited use of evaluations.

Table 3 summarizes the researcher's observation notes across nineteen focus areas organized under the Context, Input, and Process dimensions of the CIPP model together with the System Quality, Information Quality, Service Quality, Use, User Satisfaction, and Net Benefits dimensions of the ISSM. As the table shows, contextual factors such as policy support and leadership commitment are relatively well established, though leadership consistency varies across OPDs, while input factors reveal an uneven understanding of outcome-based performance indicators among staff despite generally adequate technology infrastructure. Process-related observations indicate that data entry and coordination occur but remain inconsistent in timeliness and cross-agency synchronization, and monitoring and evaluation activities have not yet been fully translated into performance improvement. From the ISSM perspective, the observations indicate that information and service quality are functionally adequate but heavily dependent on data accuracy from individual OPDs, and that the system's net benefits are concentrated in reporting efficiency and transparency rather than in substantive gains in accountability.

To corroborate the findings from the observations, an analysis was conducted of the results of interviews with key informants from various local government agencies involved in the implementation of e-SAKIP. A summary of the analysis of the interview results is presented below.

Table 4. Analysis of interview results on e-SAKIP implementation

No	Evaluation Focus	Indicator	Interview Findings	Researcher Analysis
1	Context	Policy Background	e-SAKIP is a follow-up to the national policy to improve accountability and performance governance	Implementation has strong regulatory legitimacy (top-down policy-driven)
2	Context	Implementation Objectives	Aims to integrate planning, implementation, and performance reporting	The system is designed as a performance management system, not merely a reporting tool
3	Context	Policy support	There is a SAKIP Team and the Organizational Affairs Division serves as the coordinator	Strong institutional support, but implementation is not yet uniform across OPDs
4	Input	Human Resource Readiness	Operators are available in every OPD, but competencies are uneven	There is a human resource capacity gap (critical bottleneck)
5	Input	Training	Regular outreach and technical training sessions are conducted	Training has not yet addressed analytical aspects (outcome-based indicators)
6	Input	IT Infrastructure	Computers and networks are available, but there are technical challenges	Infrastructure is sufficient, but not yet robust (scalability issue)
7	Input	Organizational support	The Organizational Department is actively providing guidance	Support is still reactive, not yet systematic
8	Process	Implementation process	Entry of IKU, PK, and LKjIP data via the e-SAKIP system	The system operates in accordance with the performance cycle
9	Process	Coordination	Coordination among OPDs is taking place, but is not yet optimal	Data fragmentation between units still occurs
10	Process	Monitoring and evaluation	Monitoring is conducted periodically by the Organization Division	Evaluation has not yet been utilized as a feedback loop
11	Product	Use of results	Data is used for evaluation and program development	Utilization remains administrative (compliance-oriented)
12	Product	Performance improvement	Improving the regularity of reporting	Impact on performance outcomes remains limited
13	System Quality	System Reliability	The system is fairly stable but can be slow during simultaneous access	There are system capacity limitations (performance issues)
14	System Quality	Ease of use	The system is relatively easy to use after training	Good usability, but still depends on human resources
15	Information Quality	Data quality	Data is fairly complete but depends on OPD input	Main risk: data quality dependency
16	Information Quality	Completeness of information	The system provides indicators, targets, and actuals	Data structure is good, but quality is not yet consistent
17	Service Quality	Technical support	Assistance is provided by the Organization Department	The support system is not yet based on a formal help desk

No	Evaluation Focus	Indicator	Interview Findings	Researcher Analysis
18	Service Quality	Service response	Responses are fairly quick but not yet consistent	Service disparities among OPDs
19	Usage	Usage rate	Used by all government agencies	Mandatory use (not voluntary adoption)
20	Use	Usage intensity	Used routinely during reporting	Not yet integrated into daily management
21	User Satisfaction	User satisfaction	Users find the reporting feature helpful	Satisfaction is functional, not strategic
22	User Satisfaction	User evaluation	System improvements and ease of use are needed	There is a demand for improvement from users
23	Net Benefits	System Benefits	Improved efficiency and transparency	High administrative benefits
24	Barriers	Implementation challenges	Main constraints: human resources, data, and coordination	Structural and cultural barriers
25	Accountability	Impact on performance	Accountability has improved	However, it remains at the administrative level (not yet outcome-based)

Table 4 presents the analysis of interview findings across twenty-five indicators spanning the Context, Input, Process, and Product dimensions of the CIPP model and the System Quality, Information Quality, Service Quality, Use, User Satisfaction, and Net Benefits dimensions of the ISSM. As the table shows, informants consistently describe e-SAKIP as possessing strong top-down regulatory legitimacy and institutional support, yet they also identify a persistent human resource capacity gap, describing training as having addressed technical system operation without yet building analytical, outcome-based indicator skills. The researcher's analysis further indicates that data fragmentation between units continues to occur despite ongoing coordination efforts, that monitoring and evaluation results have not yet functioned as a feedback loop for performance improvement, and that the utilization of performance information remains predominantly compliance-oriented rather than strategic, corroborating the broader finding that e-SAKIP has strengthened administrative accountability more than outcome-based accountability.

In addition to observations and interviews, this study was supported by a review of various documents related to the implementation of e-SAKIP, such as regulations, performance reports, and SAKIP evaluation documents. The remainder of this paper is organized as follows:

Table 5. Research documentation controls

No	Document Category	Document Description	Remarks
1	Central Regulations on e-SAKIP	National regulations regarding SAKIP, e-SAKIP, and government performance accountability	https://bit.ly/4wbKNPO
2	RPJMD, Renstra, Renja	Development planning and performance documents of local government agencies	https://bit.ly/4ep7Gca
3	Local Regulations Related to e-SAKIP	Decision Letter on the Formation of the SAKIP Management Team	https://bit.ly/4w8eQrk
4	AKIP Evaluation Report for Badung Regency	AKIP Evaluation Report from the Ministry of State Apparatus and Bureaucratic Reform	https://bit.ly/4n3OGlA
5	LKjIP & Quarterly Implementation Reports	Government Agency Performance Report as an output of SAKIP implementation	https://bit.ly/4nc0676

No	Document Category	Document Description	Remarks
6	LHE for Regional Agencies	Report on the Results of the Independent AKIP Evaluation of Badung Regency	https://bit.ly/42OBesk
7	Regional Government Documentation	Supporting documents for the implementation of e-SAKIP in each OPD	https://bit.ly/4cZtc4H
8	Application System (Application SS)	Screenshots, dashboards, and evidence of application usage e-SAKIP	https://bit.ly/4ep7NEC

Table 5 lists eight categories of documents reviewed to support and triangulate the observation and interview findings, ranging from national and local regulations on e-SAKIP to Development Planning Documents (RPJMD, *Renstra, Renja*), AKIP evaluation reports, Performance Reports (LKjIP), Independent Evaluation Results (LHE), and screenshots evidencing actual system usage. As the table shows, each document category is linked to a publicly accessible reference, allowing the analytical claims made throughout this study to be cross-checked against primary regulatory and performance documentation rather than relying solely on informants' self-reported accounts, thereby strengthening the credibility of the triangulated findings presented in the remainder of this section.

Triangulation of observation, interview, and document review findings demonstrates that e-SAKIP implementation in the Badung Regency Government has achieved a relatively high level of operational effectiveness. The system is supported by a robust regulatory framework, sufficient technological infrastructure, and institutional commitment, as evidenced by the establishment of the dedicated SAKIP team. These conditions have facilitated the integration of performance planning, measurement, reporting, and evaluation processes across regional government agencies in China. Consequently, the implementation of e-SAKIP has been found to promote enhanced reporting discipline, augmented transparency, and more efficient performance management. These outcomes align with those reported by Sofyani, Riyadh, and Fahlevi (2020). This finding is also consistent with research on e-government transparency in Indonesia, which shows that digital reforms tend to deliver clear administrative and reporting benefits well before they generate deeper improvements in strategic governance capacity (Sabani, 2021).

However, the findings reveal a significant discrepancy between administrative and substantive accountability. Despite the success of e-SAKIP in the implementation of digital performance management processes, its utilization remains predominantly compliance-oriented. The utilization of performance data is predominantly oriented towards fulfilling reporting requirements rather than being leveraged as a strategic resource for policy evaluation, organizational learning, and decision-making processes. This finding aligns with the conclusions of (Rahman, Irianto, & Rosidi, 2019). ho contend that the efficacy of performance accountability systems is contingent not solely on the comprehensiveness of reporting but also on the utilization of performance information in managerial decision-making. This condition helps explain why the Badung Regency Government continues to maintain a "BB" SAKIP rating despite possessing relatively strong fiscal capacity, institutional support, and digital infrastructure.

The analysis further indicates that the primary challenges are organizational, rather than technological. Human resource capacity, particularly in developing outcome-based indicators and conducting performance analyses, remains uneven across regional agencies. Consequently, variations in data quality, reporting consistency, and performance measurement practices continue to occur. This finding supports the argument of (Bedford, 2020), that limitations in human resource competencies often reduce the effectiveness of digital accountability systems. Furthermore, the quality of performance data is a critical factor because it directly influences the reliability of the information used for evaluation and decision-making. As emphasized by (Neneng et al., 2025), performance data quality is a key determinant of the success of digital performance management systems

From the CIPP perspective, the Context and Input dimensions can be categorized as relatively strong because regulatory support, leadership commitment, institutional arrangements, and technological infrastructure are already available. Nevertheless, weaknesses remain in the Process and Product dimensions, particularly regarding inter-agency coordination, the utilization of evaluation results, and the transformation of performance information into evidence-based decision-making. This finding suggests that organizational readiness has not yet been fully translated into outcome-oriented performance management.

From the ISSM perspective, e-SAKIP demonstrates satisfactory system, information, and service quality. Users generally perceived the system as useful, accessible, and supportive of reporting activities. However, the net benefits generated by the system are concentrated primarily on administrative efficiency and transparency rather than on improving strategic governance. This finding supports the Information Systems Success Model developed by DeLone and McLean (2003), which emphasizes that the success of an information system should be assessed not only through system use and user satisfaction, but also through the organizational benefits it generates.

These findings reinforce the principles of New Public Management, which emphasizes that performance measurement systems should function as instruments for improving organizational outcomes rather than merely fulfilling administrative requirements. The findings also support Agency Theory by demonstrating that e-SAKIP has improved transparency and accountability through more structured performance information. Nevertheless, the persistence of compliance-oriented behavior indicates that information asymmetry and accountability gaps have not been fully addressed. In line with (Nor et al., 2025), the effectiveness of digital accountability systems is ultimately determined not only by technological readiness but also by governance quality, organizational commitment, and the strategic utilization of performance information.

Overall, this study identifies a performance accountability paradox in the Badung Regency Government. Although digital transformation has successfully improved administrative accountability, it has not been accompanied by an equivalent transformation in organizational culture and evidence-based decision-making practices. Therefore, the future effectiveness of e-SAKIP depends not only on technological development but also on strengthening analytical competencies, improving performance data quality, fostering inter-agency collaboration, and promoting a results-oriented governance culture

5. Conclusions

5.1 Conclusion

The study shows that e-SAKIP in the Badung Regency Government has strengthened administrative accountability by improving transparency, reporting efficiency, and performance management. However, the system has not yet fully achieved its intended role as a strategic instrument for governance based on outcomes. The findings reveal a data-decision gap: performance information is available and managed but not used to support strategic decision-making and learning.

The study shows that the effectiveness of digital accountability systems depends on tech readiness, org. capacity, data quality, inter-agency coordination, and results-oriented bureaucratic culture. From the CIPP perspective, the Context and Input dimensions are strong, but challenges remain in the Process and Product dimensions. From the ISSM perspective, e-SAKIP has achieved satisfactory levels of system quality and user acceptance; however, the organizational benefits generated remain largely administrative rather than strategic ones. Building this capacity may also benefit from strengthening the digital competence of civil servants operating e-SAKIP, since evidence from other Indonesian public-sector digitalization initiatives suggests that user digital proficiency is a strong predictor of both service quality and downstream organizational performance.

This study adds to the literature on digital governance and public sector accountability by showing that success with information systems does not automatically lead to success in performance management. The identified data-decision gap shows how digital transformation can improve administrative compliance without producing substantive results. The findings imply that local governments should prioritize the strategic use of performance information, strengthen analytical competencies, and integrate performance, planning, and budgeting systems to realize the full benefits of e-SAKIP and advance good governance. This human resource dimension of digital accountability reform is consistent with strategic human resource management perspectives, which argue that public sector value creation depends as much on aligning personnel capability with institutional goals as on the technology itself.

5.2 Research Limitations

The findings indicate that enhancing the effectiveness of e-SAKIP requires measures that extend beyond mere technological enhancements. First, the Badung Regency Government should establish standardized performance data governance mechanisms, including data quality standards, periodic data validation procedures, and clear accountability for data ownership at the OPD level. This is imperative to enhance the reliability of the performance information utilized in evaluation and decision-making processes. Second, the Organizational Division should strengthen capacity-building programs by shifting the focus from technical system operation to outcome-based performance management, performance analysis, and evidence-based decision-making. The incorporation of regular coaching and performance analytics workshops into the annual bureaucratic reform agenda is imperative.

Even modest, incrementally adopted digital tools have been shown to improve organizational responsiveness when paired with adequate staff support, a pattern documented among small and medium enterprises adapting to digital platforms during and after the COVID-19 period and plausibly applicable to smaller regional government agencies as well (Effendi, Sugandini, & Istanto, 2020). Third, the e-SAKIP system should be further integrated with existing planning, budgeting, and regional development information systems to establish a cohesive performance management ecosystem. Such integration would reduce data duplication, improve consistency across systems, and facilitate the use of performance information in strategic planning and budget allocation.

Fourth, local governments should systematically incorporate e-SAKIP data into managerial forums, including development planning meetings, performance review sessions, and budget discussions. This would ensure that performance information is utilized not only for reporting purposes but also as a basis for policy formulation and organizational improvement in the future. Ultimately, performance evaluation must prioritize outcomes and policy impacts over administrative compliance issues. The development of outcome-based indicators and performance dashboards for executive decision-makers would facilitate the transformation of e-SAKIP from a reporting system into a strategic decision-support system, thereby enhancing good governance and public accountability

5.3 Suggestions and Directions for Future Research

Theoretically, this study supports the perspectives of good governance, new public management (NPM), agency theory, the CIPP model, and the information systems success model (ISSM) by demonstrating that the success of a digital system does not automatically lead to improved organizational performance without the support of high-quality data and strategic utilization. The present study lends further credence to the notion that a discrepancy exists between system and performance success. In practice, the results of this study can serve as a basis for evaluating the implementation of e-SAKIP in the Badung Regency Government, particularly in terms of strengthening the integration between performance, planning, and budgeting systems, improving the quality of performance data, and supporting performance-based bureaucratic reforms.

The Badung Regency Government must promote the transformation of e-SAKIP from a mere reporting tool into a decision support system integrated with the regional planning and budgeting system. The Organizational Division of the Regional Secretariat must prioritize enhancing performance analysis-based guidance, establishing data quality standards, and promoting results-oriented evaluation. In addition, regional agencies must incorporate performance data into their internal decision-making processes and transform their work culture from a reporting mindset to a performance-oriented mindset. Future researchers should employ quantitative or mixed-methods approaches and conduct comparative studies across regions to broaden the generalizability of the findings.

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Author Contributions
Author contributed to the conceptualization of the research, development of the research design, data collection, data analysis, interpretation of the research results, drafting of the article, substantive revisions, and final approval of the published manuscript. The author(s) are fully responsible for the content of this study.

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