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## Economic Governance Strategies for Improving Performance Accountability: Insights from SAKIP Implementation in Bogor Regency

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### **Abstract:**

*This study aims to analyze the strategy for improving the quality of performance accountability in the Bogor Regency Government through the public accountability approach by Bovens (2007) and the GRIT strategy introduced by Duckworth (2016). Although there have been advancements in implementing electronic-based planning, reporting, and evaluation systems, SAKIP evaluation results indicate performance stagnation in recent years. A qualitative approach was used with a case study method and data collected through in-depth interviews with key actors managing performance. The study findings show that reporting and evaluation aspects have not been fully utilized as a basis for decision-making. The strategy implemented by the Bogor Regency Government contains elements of GRIT: the courage to initiate breakthroughs, resilience in facing limitations, initiative in making improvements, and perseverance in maintaining coordination rhythms. However, this spirit has not yet fully become an organizational culture. Therefore, it is necessary to optimize accountability forums, strengthen objective reward and punishment systems, and systematically internalize GRIT values across all regional apparatuses.*

**Keywords:** Public accountability, SAKIP, GRIT strategy, local government performance, Bogor Regency.

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## **1. Introduction**

Public accountability is one of the fundamental principles in democratic and effective governance. This principle requires that every policy, action, and use of public resources be carried out transparently and be accountable to the public (Bovens, 2007; Pérez-Durán, 2023). In the context of development administration, accountability is not merely an administrative reporting obligation but also a strategic instrument to ensure that public policies deliver tangible positive impacts on public welfare (Abd Aziz et al., 2015; Agustawan & Halim, 2019). Effective public accountability contributes to budget efficiency, improved quality of public services, and strengthened

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public trust in government (Moynihan & Pandey, 2004; Brinkerhoff & Wetterberg, 2013).

In Indonesia, efforts to improve government performance accountability are regulated through the Government Agency Performance Accountability System (SAKIP), as stipulated in Presidential Regulation No. 29 of 2014 and strengthened by Ministerial Regulation of Administrative and Bureaucratic Reform (PermenPAN-RB) No. 88 of 2021. SAKIP is designed as a results-based management framework encompassing planning, measurement, reporting, evaluation, and achievement of performance (Akbar et al., 2015; Astuti et al., 2022; Mardianto & Halim, 2023). The Ministry of Administrative and Bureaucratic Reform (KemenPANRB) conducts annual evaluations of SAKIP implementation to ensure the continuous improvement of government agency performance (Salomo & Rahmayanti, 2023; Berman et al., 2024).

Bogor Regency, which has a high level of governance complexity in West Java Province (Casroni et al., 2024), has fully implemented SAKIP since 2017. However, its performance scores remain stagnant. Based on the 2024 Performance Evaluation Report (LHE), Bogor Regency's SAKIP score stood at 69.38, an increase of only 0.96 points over the last three years, and still within category "B" (KemenPANRB, 2024). Component analysis shows significant weaknesses in performance measurement, with a score of only 15.83 out of the maximum weight of 30 points—lagging behind planning and reporting components (Setianto et al., 2021; Hargani et al., n.d.).

The main challenges in Bogor Regency include performance indicators that are not fully outcome-based, misalignment between planning documents such as RPJMD, Renstra, and Renja, and reporting practices that remain descriptive without in-depth analysis (Stephani & Yonnedi, 2023; Stefan et al., 2023). The use of e-SAKIP and supporting applications remains limited to data entry rather than leveraging performance data for analytics (Febty & Suswanta, 2022; Handayani & Syahrial, 2024). Moreover, internal evaluations conducted by the Inspectorate have yet to be optimized as a tool for managerial improvement (Syaflan & Sulistiarini, 2022; Nurmalasari et al., 2025).

Previous studies on SAKIP in Indonesia have mostly emphasized regulatory compliance, technical procedures, and institutional aspects (Akbar, 2016; Akbaruddin & Akbar, 2019; Haryani, n.d.). Many have focused on evaluating a single dimension, such as planning document integration or performance measurement, without linking these to organizational values, work culture, and bureaucratic resilience (Berman et al., 2024; Salomo & Rahmayanti, 2023). There is also limited research that specifically examines Bogor Regency's stagnation, especially by integrating institutional, technical, and organizational character analyses simultaneously.

The stagnation of Bogor Regency's SAKIP performance indicates that technical and regulatory improvements alone are insufficient. Reforming performance accountability requires transforming organizational values, changing work culture, and strengthening bureaucratic commitment. This is consistent with findings that

successful performance management reform depends on visionary leadership, employee participation, and strategic use of technology (Akbaruddin & Akbar, 2019; Nurmalasari et al., 2025). Without addressing the character dimension of the bureaucracy, SAKIP risks becoming merely an annual administrative routine.

This study offers a novel approach by integrating public accountability theory (Bovens, 2007; Pérez-Durán, 2023) with the GRIT framework developed by Duckworth et al. (2007), which consists of Guts (courage), Resilience (perseverance), Initiative (proactiveness), and Tenacity (steadfastness). This integration is expected to produce a performance accountability reform strategy that not only focuses on technical and institutional aspects but also builds the resilience and perseverance of public organizations to achieve sustainable long-term results. To date, this combined approach has not been specifically applied in the context of SAKIP in Bogor Regency or in other regions with similar stagnation issues.

The purpose of this study is to analyze strategies for improving performance accountability in Bogor Regency by integrating public accountability theory with the GRIT framework. The study aims to make a theoretical contribution to the development of an adaptive public performance management model and a practical contribution to local governments in formulating reform strategies that directly enhance the quality of public services.

## **2. Theoretical Background**

### **Public Accountability**

Public accountability refers to the obligation of public officials and institutions to be answerable for their actions, decisions, and use of public resources to the community they serve (Bovens, 2007; Pérez-Durán, 2023). It is a cornerstone of democratic governance, ensuring transparency, integrity, and responsiveness in public service delivery (Abd Aziz et al., 2015; Agustawan & Halim, 2019). In the public administration context, accountability extends beyond compliance with legal or procedural requirements to include the achievement of tangible societal outcomes (Moynihan & Pandey, 2004; Brinkerhoff & Wetterberg, 2013). This broader conceptualization emphasizes results-oriented governance, where the ultimate measure of accountability lies in the extent to which public policies improve citizens' welfare.

### **Government Agency Performance Accountability System (SAKIP)**

In Indonesia, the Government Agency Performance Accountability System (SAKIP) serves as the primary framework for institutionalizing public accountability in performance management (Akbar et al., 2015; Astuti et al., 2022). SAKIP integrates planning, performance measurement, reporting, and evaluation into a coherent cycle aimed at improving the effectiveness and efficiency of public administration (Mardiarto & Halim, 2023). It adopts a result-based management approach, focusing on outcome-oriented performance indicators as opposed to purely output-oriented measures. The system is legally mandated through Presidential Regulation No. 29 of

2014 and further regulated under Ministerial Regulation of Administrative and Bureaucratic Reform (PermenPAN-RB) No. 88 of 2021. Annual evaluations conducted by the Ministry of Administrative and Bureaucratic Reform (KemenPANRB) assign performance scores and categories, which serve as benchmarks for continuous improvement (Salomo & Rahmayanti, 2023; Berman et al., 2024).

### **Challenges in SAKIP Implementation**

Despite its comprehensive design, several studies highlight persistent challenges in SAKIP implementation. These include limited capacity to develop outcome-based performance indicators, fragmented alignment between strategic and operational planning documents (RPJMD, Renstra, Renja), and reporting practices that focus on descriptive narratives without analytical depth (Stephani & Yonnedi, 2023; Stefan et al., 2023). Technological adoption is often superficial, with e-SAKIP and related tools primarily used for data entry rather than performance analytics (Febty & Suswanta, 2022; Handayani & Syahril, 2024). Moreover, internal oversight mechanisms, such as Inspectorate evaluations, tend to be formalities rather than drivers of substantive improvement (Syaflan & Sulistiarini, 2022; Nurmallasari et al., 2025). Institutional and cultural factors, including resistance to change and viewing SAKIP as a mere administrative burden, also hinder effectiveness (Akbaruddin & Akbar, 2019; Haryani, n.d.).

### **GRIT Framework in Public Sector Reform**

The GRIT framework, introduced by Duckworth et al. (2007), conceptualizes perseverance and passion for achieving long-term goals through four dimensions: *Guts* (courage to take risks and challenge the status quo), *Resilience* (ability to recover from setbacks), *Initiative* (proactive pursuit of improvement), and *Tenacity* (sustained effort over time). While originally applied in psychology and education, GRIT has gained attention in organizational behavior for its potential to enhance performance in complex and dynamic environments. In the public sector, GRIT can foster a culture of continuous improvement, enabling bureaucracies to sustain reform initiatives despite institutional inertia and political challenges.

### **Integration of Public Accountability and GRIT**

Integrating public accountability theory with the GRIT framework offers a holistic approach to performance management reform. Public accountability provides the normative foundation, ensuring that performance is measured, reported, and acted upon in a transparent and responsible manner (Bovens, 2007; Pérez-Durán, 2023). GRIT complements this by addressing the behavioral and cultural dimensions necessary for sustaining reform efforts. The combination enables public organizations to not only meet regulatory and procedural requirements but also to internalize reform values, align efforts with long-term strategic outcomes, and build resilience against stagnation. In the context of Bogor Regency, such integration holds the potential to transform SAKIP from a compliance-oriented mechanism into a strategic tool for achieving meaningful, measurable improvements in public service delivery.

### **3. Methodology**

This study employs a qualitative descriptive approach with a single case study strategy focused on the Bogor Regency Government. This approach is chosen to gain an in-depth understanding of the context, dynamics, and challenges in improving the quality of public organizational performance accountability at the regional government level. The single case study design is appropriate because the research focuses on one institutional unit with unique and complex characteristics. The research was conducted in Bogor Regency from January to April 2025.

Data were collected primarily through in-depth interviews and document studies. Semi-structured interviews served as the main technique to explore the experiences, perceptions, and strategies employed by key actors involved in the implementation of the Government Agency Performance Accountability System (SAKIP). The interview guide was developed based on theoretical frameworks and the GRIT strategy concept, allowing flexibility to explore informants' responses while maintaining focus on the research objectives.

Informants were purposively selected based on their strategic roles in planning, reporting, and performance evaluation processes. They included the Assistant for General Administration of the Regional Secretariat, Head of Regional Inspectorate, Head of Regional Development Planning Agency (Bappeda), Head of Organizational Division, Head of Apparatus Performance Assessment and Award Section at BKPSDM, and several heads of technical regional apparatus.

Secondary data sources comprised key documents such as the Regional Medium-Term Development Plan (RPJMD), Strategic Plan (Renstra), Work Plan (Renja), Government Agency Performance Accountability Reports (LKjIP), SAKIP Evaluation Reports from 2021 to 2024, as well as relevant regulations and SAKIP implementation guidelines, particularly PermenPAN-RB No. 88 of 2021. These secondary data were used to support, verify, or extend findings from the interviews.

The analytical framework combines two main theoretical approaches: public accountability theory, emphasizing five key elements—actors, forums, reporting, judging, and sanctioning; and the GRIT strategy framework, encompassing four elements—guts (courage), resilience, initiative, and tenacity. These frameworks guided the classification and interpretation of data within the institutional structure and strategies for strengthening performance accountability.

Data analysis followed a thematic approach using the interactive techniques proposed by Miles, Huberman, and Saldaña (2014), which include data reduction, data display, and conclusion drawing/verification. Data reduction involved filtering significant information from interview transcripts and relevant documents. Data presentation was organized into tables, matrices, and categorized interview excerpts aligned with the theoretical framework. The conclusion drawing process was inductive and iterative throughout the research to maintain consistency between data and emerging findings.

To ensure data validity, triangulation was employed in three forms: source triangulation by comparing data across various informants; method triangulation by integrating interview results with document analysis; and member checking by validating interview interpretations with informants to ensure accuracy. Additionally, peer debriefing sessions with supervisors and fellow researchers were conducted to examine the rationality and logic of the analysis.

All research procedures adhered to ethical standards, including maintaining informant confidentiality, obtaining voluntary consent for interviews, and presenting findings objectively and accurately. This methodology is expected to provide a comprehensive empirical depiction and strategic insights into improving performance accountability within the Bogor Regency Government.

#### **4. Empirical Findings/Result**

**Public Accountability Perspective – Actors:** The main actors involved in managing performance accountability in Bogor Regency include the Assistant for General Administration, Regional Inspectorate, Regional Development Planning Agency (Bappeda), Organizational Division, and BKPSDM through the Apparatus Performance Assessment and Award Section. Coordination among these actors happens regularly, such as quarterly cross-agency performance evaluations. However, internal evaluation mechanisms remain weak, particularly in moving beyond administrative compliance to substantive performance learning. Planning alignment issues persist between regional and OPD indicators, and administrative burdens and limited human resources hinder organizational function strengthening. Challenges also exist in validating individual performance reports, with tendencies toward formalistic rather than substantive reporting. Fragmentation between actors and lack of cross-functional coordination result in stagnant accountability scores over the last three years.

**Public Accountability Perspective – Forum :** Accountability forums mainly involve the Regional Secretary and Regent as top leadership, alongside the Inspectorate, Bappeda, and Organizational Division as internal evaluators. However, these forums operate more formally than substantively, often limited to administrative checks without deep feedback or strategic guidance. External forums like the public and DPRD show low engagement in critiquing performance reports. This weak evaluative culture causes accountability to be one-directional rather than dialogic, resulting in limited organizational learning and minimal improvement in accountability scores.

**Public Accountability Perspective – Reporting :** Bogor Regency has a systematic performance reporting mechanism, including annual LKjIP and e-SAKIP digital reports. Despite meeting technical administrative standards, many OPDs submit reports as routine obligations without thorough analysis or critical reflection. Capacity gaps exist in understanding outcome-based indicators, and integration of reporting with planning and budgeting cycles remains weak. The reporting process lacks

substantive review and feedback, often functioning as a mere annual documentation exercise without strategic value.

**Public Accountability Perspective – Judging** : Performance assessments are conducted internally by the Inspectorate and substantively reviewed by the Organizational Division and Bappeda, with external evaluations by the Ministry of PANRB. Internal evaluation is limited mainly to administrative completeness rather than deep analysis or feedback. Inter-agency evaluation forums focus on target achievement without exploring root causes or improvement strategies. Evaluation results rarely inform planning revisions or budget reallocations, and recommendations from external evaluations are inconsistently implemented across agencies.

**Public Accountability Perspective – Sanctioning** : Bogor Regency has two main performance-based consequences: Performance-Based Employee Income Supplements (TPP) and annual Best Employee Awards. However, implementation challenges include doubts about the validity of performance reports and perceptions of unfairness. The Best Employee Award tends to emphasize administrative discipline over actual performance contribution. Sanctions for poor performance are inconsistently applied, and rewards are not fully linked to organizational outcomes. Corrective actions focus on administrative fixes rather than structural or developmental interventions.

## 5. Discussion

In the context of public accountability, actors carry responsibilities that extend beyond mere administrative duties to include normative obligations, such as reflecting on and explaining their actions (Bovens, 2007). However, in Bogor Regency, these actors often remain entrenched in procedural routines rather than embracing strategic and transformative roles, resulting in fragmented efforts and weak inter-institutional coordination. This fragmentation hinders the development of an adaptive, collaborative performance management ecosystem and limits sustainable improvements in accountability, as similarly highlighted by Bovens (2007) and supported by findings in Indonesian local government contexts (Akbar, Pilcher, & Perrin, 2015; Salomo & Rahmayanti, 2023).

Moreover, the accountability forums in Bogor tend to be symbolic rather than substantive, functioning more as formal report receivers than active evaluators pushing for transparency and improvement. Bovens (2007) argues that a healthy accountability system requires forums that critically assess and challenge actors' reports, yet the current state in Bogor reflects a lack of such critical engagement, thereby undermining institutional learning and innovation (LHE, 2024). This deficiency resonates with studies stressing the importance of vibrant forums to facilitate dialogic accountability processes (Pérez-Durán, 2023; Syaflan & Sulistiarini, 2022).

Regarding reporting, Bovens (2007) emphasizes the need for transparent, substantive, and relevant information that enables genuine evaluation and organizational learning. While Bogor Regency employs systematic reporting mechanisms such as LKjIP and e-SAKIP, these tend to be procedural and lack critical analysis or clear linkage to outcomes, mirroring common challenges in Indonesian public sector reporting (Febty & Suswanta, 2022; Handayani & Syahril, 2024). The literature underscores that capacity building and integrated feedback loops are essential to transform reporting from a routine task into a strategic tool (Akbaruddin & Akbar, 2019; Mardianto & Halim, 2023).

The judging process, which should involve comprehensive assessments beyond mere administrative compliance, is similarly constrained. Internal evaluations in Bogor focus on completeness rather than depth, and the lack of reflective forums limits the organization's ability to learn and improve (Bovens, 2007). This is compounded by inconsistent implementation of recommendations from external evaluators, indicating a gap between evaluation and actionable change. Such findings echo broader critiques of performance management in Indonesian local governments, where evaluation often fails to produce meaningful organizational development (Brinkerhoff & Wetterberg, 2013; Akbar, 2016).

Finally, sanctioning—comprising both rewards and penalties—is critical to ensure accountability translates into behavioral change (Bovens, 2007). Although Bogor has instituted performance-based incentives like TPP and employee awards, challenges in data validity and perceived fairness limit their effectiveness in cultivating a strong performance culture. This aligns with research highlighting that reward and sanction systems must be credible, data-driven, and integrated into learning processes to be transformative (Abd Aziz et al., 2015; Berman et al., 2024). Without such strengthening, sanctioning risks becoming a formalistic ritual rather than a driver of continuous improvement, underscoring the need for systemic reform in public accountability mechanisms (Nurmalasari, Priyarsono, & Sari, 2025).

## **6. Conclusions**

The improvement in the quality of performance accountability in the Bogor Regency Government shows quite progressive efforts in terms of institutional structure and strengthening information systems, yet it has not fully overcome fundamental strategic and cultural barriers. Although the performance reporting and evaluation systems have been adopted through instruments such as e-SAKIP and annual planning documents, their implementation has not been able to drive comprehensive performance improvements. Based on the public accountability approach developed by Bovens, it is found that accountability in Bogor Regency remains weak in terms of substantive evaluation and the application of performance consequences. Accountability forums have not optimally accommodated meaningful feedback, and reporting remains largely administrative. The consequences in the form of rewards and punishments have not been fully based on objective and measurable work quality.



On the other hand, strategies applied through the GRIT approach demonstrate a relatively strong foundation of improvement spirit at the leadership and policy management levels. The willingness to implement new policies such as performance digitalization and performance-based TPP systems reflects an element of guts. Resilience is shown through the commitment of technical unit facilitators who continue to guide OPDs despite challenges in understanding. Initiatives are beginning to emerge with the presence of local innovations and OPDs' awareness in proactively adjusting performance indicators. Meanwhile, tenacity is reflected in the routine coordination, monitoring, and evaluation efforts maintained to ensure policy directions remain aligned with RPJMD targets. However, this GRIT spirit is not yet evenly distributed across all regional devices and has not yet been institutionalized within a sustainable bureaucratic system.

Therefore, several recommendations need to be proposed to optimize this accountability improvement strategy. First, the Bogor Regency Government needs to strengthen outcome-based performance measurement, not just administrative outputs. Indicators used in planning and reporting must be directly linked to regional development goals. Second, evaluation forums need to be revitalized as spaces for dialogue and reflection, not merely data clarification. Involving cross-OPD actors, DPRD, and the public in the evaluation process can strengthen horizontal and participatory accountability. Third, the reward and punishment system must be built on accurate, integrated, and fair data to avoid resistance among ASN. Fourth, the internalization of the GRIT culture should be done systematically through training, coaching, and the creation of role models in each OPD. Principles such as courage, perseverance, resilience, and initiative must become everyday work values, not just slogans.

Finally, a strong performance management team capable of bridging regulations and organizational realities is required. The roles of the Inspectorate, Organizational Section, and BKPSDM should be developed into accountability learning centers that encourage cultural work changes. With a structured strategy and a humane approach, the Bogor Regency Government has a great opportunity to break free from stagnation and become a model of good practices in public sector performance management at the regional level.

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