



## Exploration of Accountability Practices: A Study of the Secretariat of the House of Representatives

Priyo Budi Santoso<sup>1\*</sup>

<sup>1</sup>Department of Public Administration, Universitas Nasional, Jl. Sawo Manila No.61, Jakarta Selatan, DKI Jakarta, 12520

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### Abstract

*The review explores the significance of the SAKIP System, focusing on the Secretariat General of the Indonesian House of Representatives, examining both practical and theoretical aspects. An accountability index of 67.46 emerged, resulting in a "B" predicate. This finding reveals a notable discrepancy compared to the target of 75.00, highlighting a gap between theoretical frameworks and practical implementation of accountability. The research employs a qualitative descriptive methodology, utilizing a desk study to analyze audit data and interpret the findings. Results emphasize the necessity for a collaborative approach to enhance transparency and accountability in the internal audit process. Such attributes play a vital role in strengthening the virtue of programs or outputs produced through audits. The study suggests that accountability goes beyond formal procedures, representing a dynamic interaction among institutions that can bolster legitimacy in practice. Additionally, it fosters a culture of continuous improvement in Government performance. Ultimately, this research contributes to the discourse on accountability by promoting a more integrated and participatory approach within Government operations.*

**Keywords:** SAKIP, Public Accountability, Collaborative.

### Abstrak

Penelitian ini mengeksplorasi pentingnya SAKIP dari perspektif praktik dan teoritik, dengan fokus pada Sekretariat Jenderal DPR RI. Dari hasil observasi, indeks akuntabilitas yang diperoleh sebesar 67,46, dengan predikat "B", namun terdapat temuan yang menunjukkan adanya kesenjangan signifikan terhadap target yang ditetapkan dengan proyeksi sebesar 75,00, alhasil ini menciptakan gap dalam praktik dan teoritik dari akuntabilitas. Lalu, metode penelitian yang diadopsi yaitu kualitatif deskriptif dengan tipe desk study untuk menganalisis data audit yang diperoleh guna menganalisis temuan dan penekanan poin kepada praktik dan teoritik dari akuntabilitas. Hasil analisis, menunjukkan perlunya pendekatan kolaboratif dalam proses audit internal guna meningkatkan transparansi dan akuntabilitas yang secara praktik dan teoritik yang menjadi fondasi guna mendukung program dan output yang dihasilkan melalui proses audit. Diakhir, secara implikasi teoritik dari studi ini menekankan bahwa akuntabilitas bukan hanya sebagai prosedur formal, tetapi juga sebagai interaksi dinamis antara institusi yang dapat memperkuat legitimasi secara praktik serta mendorong perbaikan berkelanjutan dalam kinerja pemerintahan.

**Kata Kunci:** SAKIP, Akuntabilitas Publik, Kolaboratif



\*Penulis Korespondensi  
E-mail : priyobudisantoso3@gmail.com

## INTRODUCTION

To enhance accountability within the public sector, specifically in Indonesia, the Government has sought to establish a platform that serves as a reference (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) (Idris, 2016), this platform is considered a step in which realising accountability and transparency becomes an essential foundation for implementing the wheels of Government. (Undang-Undang Nomor 29 Tahun 2014).

Then, regarding this context, some claims still leave a tendency among the public (*society*) (Belal et al., 2023; Laebens & Lührmann, 2023) who believe that several institutions or agencies that exist in carrying out their duties and functions do not appear to be very consistent (Cordery et al., 2023; Pilon & Brouard, 2023).

This issue is increasingly becoming a public concern, specifically with the emergence of various controversies that emphasize the paramount of accountability (Kim, 2023), meanwhile, the criticism that has emerged shows that these elements are often understood as formal procedures in carrying out the duties and functions of the institution without considering the substance and application of applicable provisions (Salomo & Rahmayanti, 2023).

However, if we look at an institution's accountability elements fundamentally, it will undoubtedly become a reference in the implementation of Government (Afifah et al., 2022).

This study focuses on implementing (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*), overseen by the Ministry of PAN-RB (Menpan-RB).

Moreover the ministry is responsible for auditing the accountability of Government agencies. Specifically, we will examine the performance accountability of the Secretariat General of the Indonesian House of Representatives (DPR-RI) to understand better how accountability will practised in this context.

In 2023, the Secretariat General received a Government Agency Performance Accountability index score of 67.46, earning a “B” rating for its performance.

Nevertheless, the results of this audit demonstrate progress in implementing SAKIP, but the achievement is still below the target concretized in the Secretary General's Performance Agreement, which is 75.00. The following are the findings:

**Table 1. Results of the 2023 DPR RI Secretariat General SAKIP Evaluation**

Components Assessed	Value	Score	
		2022	2023
Performance Planning	30	21,20	21,29
Performance Measurement	30	19,20	19,21
Performance Reporting	15	10,03	10,07
Internal Performance Accountability Evaluation	25	16,85	16,89
<b>Evaluation Result Score</b>	<b>100</b>	<b>67,28</b>	<b>67,46</b>
<b>Performance Accountability Level</b>		<b>B</b>	<b>B</b>

Source: SAKIP 2023 Report/Laporan Tindak Lanjut SAKIP 2023

The data reflects a gap between current achievements and the targets set, thus indicating that challenges need to be analyzed to achieve optimal performance.

Therefore, this context highlights the importance of management commitment and improvement efforts in implementing a performance accountability system (Lamarque, 2023).

Furthermore, if understood theoretically, SAKIP is interpreted as an indicator adopted to estimate the extent of accountability performance based on the criteria proposed by Duncan (Gorman & Ward, 2023; Widanti, 2022).

The following content outlines several practical steps for conducting this assessment. Firstly, achieving goals should be regarded as a process that involves distinct stages. Establishing detailed timelines and specific targets is pivotal to achieving the ultimate objective.

Second, integration involves assessing the organization's ability to interact, reach consensus, and communicate with other organizations (Zulmasyhur, 2022). It is related to the methods and techniques of socialization used (Yusran, 2020).

Third, adaptation refers to the organization's capacity to change according to its environment, where implementing infrastructure standards and capacity building are vital to achieving these goals (Osborne, 2020).

Based on this analysis, implementing accountability presents a problematic scenario with a minimal contextual and relevant approach. While there is commendable implementation at the institutional level and among specific work units, substantial improvements are necessary to align performance with institutional expectations and established standards. In this regard,

this study will examine accountability practices through Duncan's theoretical perspective.

## RESEARCH METHODS

This study adopts a descriptive qualitative methodology, and it utilizes a desk study format. Data is collected meticulously, and it is analyzed systematically to improve the understanding of the research context.

Then, methodological approach not only facilitates a comprehensive examination of the theoretical foundations but also explores the contextual details, thereby enriching the interpretation of the findings. Consequently, the study aims to clarify the complexities associated with the research topic while contributing to the wider academic discourse (Goodman & Cyr, 2024).

Furthermore, this analysis aims to provide a logical understanding of the various aspects observed within the context of Government and society. The study adopts a descriptive qualitative approach to generate accurate and measurable descriptions, emphasizing the presentation of factual information and the connections among the elements that will be investigated (Dodgson, 2017).

Finally, specifically, this approach allows for the delivery of easily understood information about the research object and opens up opportunities to gain new knowledge based on the applied research concept (Akinyode & Khan, 2018).

## RESULT AND DISCUSSION

### Accountability Practices in SAKIP

The fundamental urgency of (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) is critical for

institutions, as it helps prioritize their duties and functions.

It emphasizes the importance of independence to support the monitoring and evaluating each institution's accountability practices related to implemented programs.

However, merely relying on reporting or audits conducted by authorized bodies is insufficient. The key lies in maintaining a consistent approach and conducting periodic follow-ups to identify weaknesses or results that do not meet expectations, which may arise from various internal dynamics within the institution.

In this context, we focus specifically on the Secretariat General of the Indonesian House of Representatives (DPR-RI). The audit results reveal an accountability index of 67.46, reflecting a commendable achievement, albeit with a "B" rating. It underscores the necessity for follow-up actions based on the audit recommendations. Additionally, it highlights a significant gap between current achievements and expected targets.

Despite this progress, numerous challenges remain in implementing the (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) for the Secretariat General.

To enhance accountability, institutions must adopt a more collaborative approach that addresses both internal issues affecting performance and ensures greater transparency (Karyana, 2021).

Furthermore, they must commit to continuous evaluation and improvement in executing their tasks and functions. These actions will enhance the institution's legitimacy in the public's perception and increase the effectiveness and efficiency in meeting government objectives (Wenzelburger et al., 2024). In

addition, such proactive measures foster public trust and credibility, which are essential components.

This enhanced legitimacy, in turn, contributes to greater effectiveness and efficiency in achieving government objectives. By implementing performance measurement frameworks like the Balanced Scorecard, organizations can align their strategic goals with measurable outcomes, thereby ensuring a more cohesive approach to their objectives. Ultimately, continuous improvement serves to strengthen both organizational legitimacy and operational success.

### **Collaborative Development of SAKIP**

The collaborative development of the (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) represents a strategic step crucial for enhancing governance accountability. Accountability extends beyond mere performance reporting; it encompasses the comprehensive involvement of internal stakeholders in decision-making through effective dialogue forums. It ensures that all institution members recognize their roles in the process.

Theoretically, a collaborative approach enables institutions to receive constructive feedback based on their results, allowing them to identify weaknesses and opportunities for improvement that contribute to public accountability. Such a mechanism encourages every stakeholder to actively participate in decision-making and take professional responsibility for their contributions (Werang & Ine, 2024).

It is essential to conduct periodic consultations among internal stakeholders to align programs and policies based on consensus. This series of processes aims to foster open

and transparent communication, making stakeholder input an integral part of the performance evaluation process. This approach generates more relevant solutions and enhances ownership and support for Government initiatives.

Moreover, the principle of continuous improvement will be embedded in the SAKIP follow-up strategy. Utilizing audit results and positive feedback will help address existing challenges and serve as a foundation for policy adjustments. The role of institutions is vital in ensuring that accountability is upheld, thereby strengthening legitimacy and public trust in the Government, particularly in an era marked by increasing skepticism.

Significantly, studies on public sector accountability demonstrate that organizations prioritizing transparency and responsiveness experience notable increases in citizen trust and engagement.

Therefore, embedding continuous improvement within the SAKIP framework not only addresses immediate operational challenges but also plays a crucial role in restoring and enhancing public trust, which is vital for effective governance (Yeung, 2023).

## CONCLUSION

The result of this study indicates that the (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) is a fundamental element that every institution, particularly the Secretariat General of the Indonesian House of Representatives (DPR-RI), should prioritize. The audit results reflect a commitment to fostering accountability, essential for implementing effective governance and ensuring that policies translate into tangible outcomes.

To strengthen accountability, institutions must adopt a more collaborative approach. It involves integrating all supportive elements related to the decision-making process within the institution. Additionally, institutions should enhance the transparency of every policy-making process for which they are responsible, both to the state and society.

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