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Strategy for Implementing Performance Architecture in the Performance Accountability System of Government Agencies (SAKIP) in Central Sulawesi

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A B S T R A C T

Performance architecture is a critical field within information technology that helps organizations design, implement, and optimize technology in alignment with their business objectives. Every organization relies on various information systems to support its operational functions, and performance architects play a vital role in enhancing the efficiency and effectiveness of organizational performance. This study employs a qualitative research methodology, utilizing literature, regulatory, and policy data, alongside the analysis of the written or spoken words of stakeholders, to assess the application of performance architecture within the Government Agency Performance Accountability System (SAKIP) in the public sector. Policy analysis is conducted by examining existing theories and regulations related to performance architecture in SAKIP and its implementation within the Central Sulawesi Government. From the analysis, it is clear that the strategy for implementing performance architecture in the Central Sulawesi Government plays a crucial role in improving government organization performance. This is evident in the adoption of the West Java Integrated Government Agency Performance Management (JAPATI) model, which has been adapted into the Central Sulawesi version, the Integrated Performance Accountability System (SALIARA). The SALIARA application is publicly accessible, allowing citizens to view the Governor's performance, regional apparatus performance, and budget allocations. Based on the findings, the following steps are essential for the Central Sulawesi Provincial Government: formulate policies and strategies for implementing National Bureaucratic Reform, develop Integrated Performance Management Guidelines, create Performance Tree guidelines for cascading, alignment of Regional Development Planning, and Regional Apparatus Development Planning within the Central Sulawesi Provincial Government, formulate policies for Regional Apparatus and individual reward/punishment systems, and establish a Governor's Regulation to govern the implementation of the SALIARA application.

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INTRODUCTION

Performance architecture is an important branch of information technology that helps in creating, utilizing, and applying technology in the way that best aligns with an organization's business goals. Every organization requires various information systems to support its operational tasks, implying that organizations must have a comprehensive and integrated plan for the information systems they need. The goal is to avoid having disparate information systems within an organization and to facilitate the public in accessing the information they require. Performance Architects play a key role in helping organizations improve the efficiency and effectiveness of their performance. By designing well-optimized business processes, performance architecture can help organizations achieve time and cost efficiencies while improving service quality. Therefore, various organizations continuously seek ways to enhance their performance efficiency and effectiveness by using performance architecture patterns.

There are several important points in performance architecture: (1) Recognizing the goals and objectives of the organization: Before creating procedures that help the organization achieve its goals, performance architecture must first recognize the organization's goals and objectives; (2) Identifying the performance conditions of the organization: After understanding the organization's goals, performance architecture must identify the organization's performance conditions. This is to understand the processes occurring in the organization, how the organization operates, and to identify opportunities for performance improvement; (3) Creating new procedures: Performance architecture analyzes the state of organizational processes based on evaluation results as a basis for determining more efficient and effective new performance processes; (4) Implementing the new performance processes into an integrated performance system: Performance architecture becomes the tool in implementing the newly established performance procedures; (5) Implementing the new performance processes across all Regional Devices: After creation, performance architecture must implement the new performance processes across all Regional Devices comprehensively. This includes socializing the implementation at all levels of civil servants within the scope of the Regional Devices and providing the necessary facilities for task execution; (6) Evaluating the new performance processes: Performance architecture must identify the performance outcomes after implementation. This includes gathering information on how well the new procedures are working and identifying where improvements can be made.

Performance architecture has become an essential part of organizational management, including in government institutions, specifically in the implementation of SAKIP. Performance architecture in SAKIP is important because it helps organizations identify or evaluate factors that may affect the goals of an organization. A study on architecture conducted by Dwinta Fitrianty and Ali Tafriji Biswan (2018) reveals that the role of performance architecture and information (ADIK) is to sharpen the information about the relationship between the functions of an organization and the higher-level organization, making it easy to trace and understand the connections between information, such as the desired outcomes and monitoring budget usage for activities in a specific field.

The research focuses on the factors within architecture that support organizational performance. The aim is to assess the impact of architecture after its implementation in local governments, particularly in Central Sulawesi. The study uses data from the activities of the local government in applying performance architecture within the Central Sulawesi Government. The goal of the research is to understand the extent to which performance architecture influences the performance of an organization.

METHOD

This research method is qualitative. The qualitative method used is a research procedure that utilizes data from literature/regulatory/policy studies and analyzes the written or spoken words of observed stakeholders to conduct a review related to the application of performance architecture to the Government Agency Performance Accountability System (SAKIP) in the public sector. Policy analysis involves analyzing existing

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theories and regulations/policies related to performance architecture in SAKIP and its implementation in the Central Sulawesi Government.

According to Sukmadinata (2010), qualitative research is a study aimed at describing and analyzing phenomena, events, social activities, attitudes, beliefs, perceptions, and thoughts of individuals or groups. Qualitative research is conducted to explain and analyze phenomena, social dynamics, attitudes, beliefs, and perceptions of individuals or groups about something.

The technique for selecting informants or sources, as deemed appropriate by the researcher, is Purposive Sampling. Purposive Sampling is a technique for selecting informants as data sources with certain considerations, as stated by Sugiyon (2017), "Purposive Sampling is a technique for sampling data sources with certain considerations." These considerations involve selecting individuals who are most knowledgeable about the subject matter of the research.

Based on the above criteria, the researcher has identified the object of observation as the Central Sulawesi Local Government. Meanwhile, the interview object is one Civil Servant (ASN) who holds the position of secretary in the Internal Bureaucratic Reform Management Team of the Central Sulawesi Government. In this research, the researcher uses data collection techniques through observation, interviews, and documentation. This is done to obtain data and information relevant to the research problem. The research instruments are necessary in the data collection process. The researcher prepares the research instruments, assisted by several interview guidelines, observation sheets, a laptop, and writing tools.

After data collection, the data needs to be processed by sorting the data according to the data sources. Data obtained from observation is combined with data from interviews. Then, the data that has been combined is grouped according to the research needs. Data obtained from observations or interviews is analyzed qualitatively by processing data and information in accordance with the conditions in the field. The analysis used is descriptive analysis, which provides a detailed description of the research object. The focus of this research is the Strategy for Implementing Performance Architecture in the Government Agency Performance Accountability System (SAKIP) in Central Sulawesi. The description of the Conceptual Framework is as follows;

Figure 1. Conceptual Framework, (Provincial BAPPEDA, Central Sulawesi, 2024)
Source: BAPPEDA Central Sulawesi Province, 2024

RESULT AND DISCUSSION

Based on the data obtained in the field from observations and interviews, the success of implementing performance architecture in the local government is closely tied to the commitment of the local leaders in its execution. The commitment of the local government in implementing the architecture is reflected in creating integrated performance management, ranging from the performance of the Governor to the performance of the implementers. Therefore, any future innovations must be directed toward the Governor's Key Performance Indicators (KPI).

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Figure 2. Integrated Performance Management, (BAPPEDA of Central Sulawesi Province, 2024)
Source: BAPPEDA of Central Sulawesi Province, 2024

Institutional performance management includes performance levels, translating the performance tree into regional development planning, the strategic planning of regional devices, and performance agreements. Individual performance management includes the preparation of Employee Work Targets (SKP). Through integrated performance management, the preparation of SKP starts from the development of performance levels to the preparation of performance agreements in an integrated manner. As such, there is a clear correlation between individual performance and organizational performance. In this case, the local government uses tools for the organization by applying a cause-and-effect logic to various conditions needed by the organization to achieve the desired outcomes.

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The local government adopts the concept of the logic model, which is a planning approach commonly used to analyze the logical processes/stages needed to achieve the desired outcome.

a. Logic Model: A tool/method used to assist the logical thinking process in outlining how various components and conditions are interrelated and interact to create the desired outcome (Poister, 2003).
b. It is a simple graphic representation of a system that shows the logical relationship of a transformation process from input to output to achieve the desired outcome/result.

The logic model consists of interrelated stages that form the expected outcome. These stages form a logical flow, often referred to as the value chain, which in its simplest form consists of input, process, output, and outcome. Input refers to the amount of resources required by an organization to produce output (goods or services). The process refers to the activities or efforts undertaken to transform input into output. Output is the goods/services produced by an organization to achieve the outcome. Outcome is the result of the functioning of the output.

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Table 1. Examples of Output and Outcome Activities

Activity	Output	Outcome
Write	Writings/books	Books read
Sew	Clothes	Clothes are used
Security patrol	Areas carried out by security patrols	Safe/orderly/no crime
Road construction	The road wakes up	Smooth mobility/open access

Source: BAPPEDA Central Sulawesi Province, 2024

The diagram above is the simplest form of a logic model. From this diagram, it can be seen that outcomes can be produced if the output functions properly and accurately. Additionally, it is important to understand the distinction between output and outcome. Output refers to the goods/services produced from an activity within an organization, while outcome is the result of the functioning of that output. When establishing performance, a government organization, in particular, is required to produce outcomes, not just outputs. This is because output alone is not sufficient to justify the existence of the organization. The performance tree is a tool that helps organizations maintain a cause-and-effect logical structure for the various conditions needed by the organization to achieve the desired outcomes.

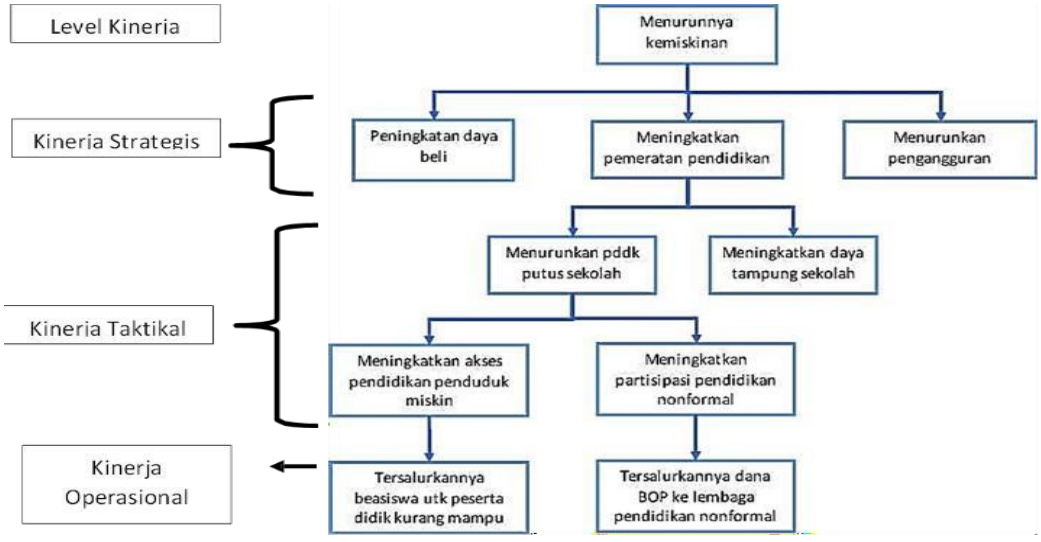

Figure 3. Example of a Performance Tree, (BAPPEDA of Central Sulawesi Province, 2024)
Source: BAPPEDA of Central Sulawesi Province, 2024

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By setting the outcome/results that will be outlined in the performance tree, the objectives that an organization aims to achieve can be directed towards the desired goals. Several factors that underlie an organization in determining its outcomes/strategies include:

a. The mandate of duties and functions in accordance with applicable laws and regulations;
b. Strategic issues/problems currently faced and anticipated in the future;
c. Expectations/aspirations of the public and/or stakeholders.

This year, Central Sulawesi is collaborating with the West Java Government, considering that West Java has achieved various national and international accomplishments. Therefore, the Provincial Government of Central Sulawesi is attempting to replicate the West Java application called Integrated Government Performance Management (JAPATI) (https://kinerja.jabarprov.go.id/sakip/) into the Integrated Performance Accountability System version for Central Sulawesi (SALIARA) (https://kinerja.sultengprov.go.id/). This follows up on Presidential Regulation No. 29 of 2014 regarding the Government Institution Performance Accountability System (SAKIP) and the Governor of Central Sulawesi's Decree No. 100.2.1/125.1/BAPPEDA-G.ST/2023 on the Establishment of Guidelines for Performance Accountability Evaluation of Government Institutions in Regional Devices.

The Ministry of State Apparatus Utilization and Bureaucratic Reform (PAN RB) has conducted performance accountability evaluations on Ministries/Agencies and Regional Governments, including the Central Sulawesi Government. The aim of this evaluation is to assess the level of accountability or responsibility for outcomes relative to the use of budget allocations to realize a results-oriented government and to provide recommendations for necessary improvements.

Based on the Governor of Central Sulawesi's Decree No. 000.8.6/06.1/RO.ORG-G.ST/2024, the Governor has established a Strategic Transformation Unit (STU) directly coordinated by the Secretary of Central Sulawesi Province, with the following objectives:

a. Aligning the reform indicators with the planning documents;
b. Establishing necessary steps to enforce compliance with the standards for implementing the bureaucratic reform programs;
c. Maintaining regular communication with stakeholders;
d. Reporting progress on bureaucratic reform implementation to the Governor

Figure 4. Strategies Implemented by the Strategic Transformation Unit (STU) Team (BAPPEDA of Central Sulawesi Province, 2024)
Source: BAPPEDA of Central Sulawesi Province, 2024

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In an effort to improve the quality of SAKIP implementation within the Government of Central Sulawesi, the following strategies for implementing Integrated Performance Architecture at each stage of SAKIP can be carried out by the Government of Central Sulawesi in 2024:

a. Creating a guideline for the Performance Architecture Desk for Regional Work Units of the Provincial Government of Central Sulawesi by BAPPEDA, the Inspectorate, the Bureau of Organization, and the STU Team
    a) Legal basis for improving the performance architecture of the Regional Work Units of the Provincial Government of Central Sulawesi is based on the Regulation of the Minister of Administrative and Bureaucratic Reform Number 89 of 2021 on the Performance Ladder of Government Institutions;
    b) Defining the nomenclature of objectives and indicators from level 1 to 4 must be SMART in accordance with the principles of Critical Success Factors (CSF) as outlined in the Regulation of the Minister of Administrative and Bureaucratic Reform Number 89 of 2021 on the Performance Ladder of Government Institutions;
    c) The use of terms such as "increase," "realize," and "control" should be applied to objectives that are outcome-oriented (Ultimate (Governor's Goals - Head of Regional Work Unit), Intermediate (Program Goals), Immediate (Activity Goals)) with indicators in the form of (index, ratio, average, or percentage).
    d) The determination of program and activity objectives should not use the names of programs and activities in the SIPD but should analyze, in a simple way, the objectives intended to be achieved from the implementation of these programs/activities (sample from STU Jabar Assistance is the Human Resources Department);
    e) Avoid using the nomenclature of sub-activity objectives at the output level with terms like "implemented," "held," "facilitated," etc., as these terms only describe a process of sub-activity and not what is intended to be achieved. Instead, use terms such as "fulfilled," "arranged," "reviewed," "built," "accompanied," "maintained," "trained," etc.
    f) The results of the 2024 Performance Architecture Desk for Regional Work Units were initially based on 5 missions and have been adjusted to the 9 missions of the final RPJPD 2025-2045.
    g) The determination of indicators from ultimate outcome level to immediate outcome level must have operational definitions. For ultimate outcome and intermediate outcome level indicators, use indices or indicators that can be benchmarked against national targets and those of other regional governments with operational definitions included.
    h) The determination of objectives and indicators must be relevant and hierarchical, starting from RPJPD, RPJMD, to Individual Performance Indicators (IPI), and identifying and mapping the cascading performance to see if there is a potential for crosscutting performance with the duties and functions of other Regional Work Units related to achieving performance.
    i) Ensure that the establishment of performance targets in the next year's performance planning documents refers to the achievements and realizations of the previous year, and the targets must be challenging yet realistic. The scale between targets and achievements should be determined using the interval scale as outlined in the Ministry of Home Affairs Regulation Number 86 of 2017.
    j) Create operational definitions for all outcome-level indicators.

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Table 2. Outcome level indicators (BAPPEDA Central Sulawesi Province, 2024)

Indicator Name	Inflation Rate (%) Province
Legal basis	PMK No.101/PMK.010/2021
Definition	The tendency of rising prices of goods and services that occurs continuously over a certain period in a specific provincial area. A price increase of only one or two goods cannot be called inflation unless the increase spreads or causes price hikes in other goods. The Consumer Price Index (CPI) is one of the indicators used to measure the inflation rate.
Calculation Formula	Inflation Rate (%) = (CPI_t - CPI_t-1) / CPI_t-1 × 100% The calculation of the Consumer Price Index (CPI) is based on the Classification of Individual Consumption by Purpose (COICOP) 2018. The CPI measurement is conducted through the Household Budget Survey (SBH) by BPS in 90 districts/cities that are CPI sample areas.
Interpretation	The change in the Consumer Price Index (CPI) over time reflects the rate of price increase (inflation) or price decrease (deflation) for goods and services. Once the CPI for the month is determined, inflation can be calculated through the percentage change in the CPI. Generally, the percentage change in inflation is categorized into three types: Month-to-Month (M-t-M) inflation, which compares the CPI for the observation month with the previous month (for example, if the observation month is January, then the previous month is December); Year-to-Date (Y-t-D) inflation, which compares the CPI at the end of the observation year with a specific point within the current year; and Year-on-Year (Y-o-Y) inflation, which compares the CPI for a particular month with the CPI for the same month in the previous year (for instance, to calculate the year-on-year inflation for September 2023, the CPI of September 2023 is compared with the CPI of September 2022).
Data source	The Central Bureau of Statistics (Note: Until now, BPS has not released inflation data at the provincial level, but rather at the district/city level for the CPI. Therefore, it is necessary to encourage BPS to publish inflation data at the provincial level.)
Frequency	Monthly, Quarterly and Yearly

Source: BAPPEDA Central Sulawesi Province, 2024

b. Duplicating the JAPATI (West Java Integrated Government Agency Performance Management) application into the Central Sulawesi version of SALIARA (Integrated Performance Accountability System)

In this case, the government of Central Sulawesi duplicated JAPATI by renaming it SALIARA. The word SALIARA is derived from the Kaili language, referring to a type of eagle with white spots on its tail, as referenced in the Kaili Ledo Indonesian-English dictionary. Based on the above description, the strategy for implementing performance architecture within the government of Central Sulawesi plays a crucial role in enhancing the performance of government organizations. This is evident when the performance architecture was implemented by duplicating the West Java application, JAPATI, into the SALIARA application version for Central Sulawesi. The duplicated application can be accessed by the

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public, allowing them to view the Governor's performance, the performance of Regional Apparatus, and even budget allocations.

The gradual implementation of this system within the Provincial Government of Central Sulawesi has proven to be very effective, as evidenced by the rollout of the SALIARA application at the beginning of the first quarter of 2024. It has been possible to identify which sub-activities or programs support the Governor's vision and mission or the regional government's plans. Following the implementation, it became clear which budgets or activities did not support the programs carried out by the regional government. The SALIARA application itself facilitates the local government in monitoring budget allocations and evaluating the performance of regional apparatus. By early 2025, the SALIARA application will be integrated with the Kinerja Mobile (K-Mob) application, which tracks the performance of individual civil servants (ASN), as well as the Siap Sulteng application, which contains data on the best-performing ASNs. The goal is to measure the performance of ASNs and serve as a basis for rewarding or punishing them.

Figure 5. Internal meeting on the implementation of the SALIARA application, (BAPPEDA of Central Sulawesi Province, 2024)
Source: BAPPEDA of Central Sulawesi Province, 2024

CONCLUSION

Based on the discussion above, there are three important actions that the Provincial Government of Central Sulawesi must take in maintaining and developing the implementation of the architecture. These actions include formulating the implementation of national policy and strategy for National Bureaucratic Reform, as well as developing guidelines for Integrated Performance Management. Additionally, the Provincial Government needs to formulate policy guidelines for the Performance Tree, integrating it into Cascading, Regional Development Planning, and the Development Planning of Regional Devices within the Provincial Government of Central Sulawesi. Moreover, the government must establish policies for reward and punishment for individuals based on their achieved performance. Lastly, it is essential to legalize the SALIARA application through the Governor's Regulation.

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