



OPTIMALIZATION STRATEGY FOR GOVERNMENT AGENCY PERFORMANCE REPORTS IN REGIONAL GOVERNMENT UNIT WITHIN THE JAKARTA SPECIAL CAPITAL REGION PROVINCIAL GOVERNMENT IN 2025

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ABSTRACT

This study examines how to improve the Government Agency Performance Report (LKIP) in the Special Capital Region of Jakarta. Recent reports have shown poor quality and lack of useful information, suggesting that performance reporting has not been effective.

The research uses a qualitative method, gathering data through interviews with officials involved in preparing the reports. It applies the theory of New Public Management to emphasize that performance reports should be viewed as essential tools for planning rather than just administrative paperwork.

The findings reveal that issues such as missing guidelines, inadequate content, unskilled staff, and underused reports lead to suboptimal performance. The study aims to offer solutions to enhance the performance reporting process and provide useful insights for future improvements in the Provincial Government.



INTRODUCTION

The Provincial Government of DKI Jakarta, in carrying out its duties as a public service, must realize good governance. The Provincial Government of DKI Jakarta, as fulfillment of one of the principles of Good Governance, has a responsibility to the public for the accountability of government performance, where the Regional Government is required to prepare a Performance Report which informs what programs/activities have been carried out by the Regional Government in meeting the needs of the community.

The Performance Report referred to above is one of the main components in the implementation of the Government Agency Performance Accountability System (SAKIP) regulated by Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System. Article 1 paragraph 1 (one) defines the Government Agency Performance Accountability System, abbreviated as SAKIP.

The phenomenon that often occurs in performance reports in the implementation of SAKIP is the misconception among Civil Servants that the success and failure of programs and activities carried out so far are only based on budget absorption. The preparation of the Government Agency Performance Report (LKIP) is only considered as administrative fulfillment or seems merely a formality, resulting in reports with low/poor substantive quality and inaccurate information reported in the LKIP documents. This can cause the quality of the LKIP itself to be poor. The LKIP is further regulated by Ministry of Administrative and Bureaucratic Reform Regulation Number 53 of 2014 concerning the procedures for Performance Reporting and followed up by Governor Regulation Number 121 of 2020 concerning the Implementation of SAKIP, where in this governor regulation, Regional Apparatuses are required to prepare Performance Reports.

Based on the 2014 Government Agency Performance Accountability Evaluation Report (AKIP), Ministry number B/207/AA.05/2024 of 3 September 2024 conducted an assessment in accordance with Ministry of Administrative and Bureaucratic Reform Regulation Number 88 of 2021 concerning the Evaluation of Government Agency Performance Accountability. It is explained that the AKIP assessment of the DKI Jakarta Provincial Government received an accountability evaluation result with a rating of "A". This indicates that the performance implementation is "Satisfactory," where government agencies and work units can lead changes in realizing a results-oriented government.

Table 1. Regional Development Plan Targets for 2023-2026

No	Goal	Performance Indicators	Unit	Initial condition	Performance Target				Final Condition
					2023	2024	2025	2026	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
4.3	Achievement of improvements in government management and performance architecture	Performance accountability rating of government agencies	Prediccate	80,1 (A)	82 (A)	84 (A)	87 (A)	90,5 (AA)	90,5 (AA)

Source: Regional Development Plan Document for 2023-2026

Based on the above data, it is clear that the final target of the 2023-2026 Regional Development Plan Document is 90.5, which is still 8.84 points below the 2024 target of 81.66. This is calculated based on several assessment components of the SAKIP itself, which consist of:

Table 2. Components of AKIP Assessment

Components	Total Weight
Performance Planning	30
Performance Measurement	30
Performance Reporting	15
Internal Performance Accountability Evaluation	25

Ministry of Administrative and Bureaucratic Reform Regulation Number 88 of 2021

In this study, the author only took into account the assessment components in the measurement components found in the assessment results of the Ministry of Administrative and Bureaucratic Reform Evaluation Team. The detailed evaluation results for the last two years are as follows:

Table 3. AKIP assessment results

No	Components	Weight	Score				
			2020	2021	2022	2023	2024
1	Performance Planning	30	25.46	25.72	25.53	25.56	25.76
2	Performance Measurement	30	18.48	20.67	24.21	24.41	24.62
3	Performance Reporting	15	10.64	11.98	12.37	12.59	12.67
4	Internal Performance Accountability Evaluation	25	19.83	21.73	18.40	18.50	18.61
Evaluation Results		100	74.41	80.1	80.51	81.06	81.66
Level of Performance Accountability			BB	A	A	A	A

Source: LHE AKIP Jakarta Provincial Government 2024

Referring to the results of the above evaluation in 2024, the increase in the reporting component score only rose to 12.67 points from 12.59 in the previous year, an increase of 0.08 points. There are several points that need to be improved in terms of quality in the performance reporting component, with the following notes:

1. Performance Reports from some Regional Apparatus have not provided adequate analysis information, namely regarding detailed analysis of future performance improvement efforts per performance achievement; and
2. The use of performance reports as a basis for improving future performance planning has not been optimized, as can be seen from the fact that the performance targets set for the current year are lower than the actual performance targets achieved in the previous year.

The recommendations from several notes (findings) in the assessment are as follows:

1. Ensure that performance reports from all Regional Apparatus provide adequate analytical information.
2. Optimize the use of performance reports by ensuring that the performance targets set for the following year are higher than the actual performance targets achieved in the previous year, so that future performance planning targets are more realistic and reflect improved performance.

The purpose of this study is to find strategies to optimize the quality of government agency performance reports in order to respond to the recommendations of evaluations in 42 (forty-two) regional agencies within the Special Capital Region of Jakarta Provincial Government. These strategies could take the form of policies such as Regional Head Decrees/Instructions that establish standards (Technical Guidelines for Preparation) or other policies that could

serve as strategies to improve performance reporting and action plans to improve the quality of government agency performance reports (LKIP) in regional apparatus. Based on the above description, the author is interested in conducting research with the title "Optimization Strategy for Government Agency Performance Reports in Regional Government Unit within the Jakarta Special Capital Region Provincial Government."

LITERATURE REVIEW

Good Governance

Good Governance according to (Candra, 2024:5) can be defined as good governance management. Where the World Bank also defines Good Governance as a unit of development management that is strong and accountable as well as in line with the principles of an efficient market and democracy.

Optimization Strategy

Optimization Strategy according to (Munandar & Nopianti, 2024:43) is a comprehensive study needed to identify various obstacles faced in order to formulate the right strategy to be applied to optimize an object, in this case, the optimization of government agency performance reports in regional apparatus.

According to (As'ad & Fridiyanto, 2020:8) strategy is explained as a basic aspiration to predict long-term actions where the strategy includes formulation, implementation, and control. In this case, strategy is needed to optimize performance reports where one element of strategy, namely strategy creation, requires creativity to face changes; the organization must find new formulas for existing problems and challenges.

Agency Theory

According to Michael C. Jensen and William H. Meckling in 1976 as stated in the latest book (Mahmudi, 2019), this theory is divided into two sectors, namely public and non-public. Although these two sectors are different, they have in common that both have important relationships. It can be said that it is between principal and agent. Agency Theory can be stated as having an agency relationship, an agreement (contract) between two parties, namely principal and agent, where the principal gives authority to the agent to make decisions on behalf of the principal. The main concept of this theory is the occurrence of a working relationship between the community and the government in the form of a cooperation contract. In its implementation in Regional Governments, this theory has already been implemented, including Regional Governments since autonomy and decentralization were granted to the government.

New Public Management

According to Hughes in the book (Mahmudi, 2019:37), the application of the new public management (NPM) concept has made significant changes in public sector management from the application of the old/traditional system (rigid, bureaucratic, and hierarchical) to a public sector management model that is flexible and more accommodating to organizational demands. This NPM also changes the paradigm of the relationship between the government and society.

Performance Based Management

According to (Mahmudi, 2019:4), performance-based management is a method used to measure activities/indicators carried out by public sector organizations in achieving results based on performance targets. And according to George T. Duran in 1981 on the webpage

(Dwi Agustin, 2025), performance-based management in determining targets from activities/indicators uses the SMART method (Specific, Measurable, Achievable, Relevant, Time-Bound).

Government Agency Performance Accountability System (SAKIP)

According to (Dharma Putra Situmorang et al., 2024:4), the government agency performance accountability system (SAKIP) starts from performance planning, performance measurement, performance reporting, and internal evaluation and performance achievements. Where each of these components is interconnected in the government's goal to realize good governance.

Performance Accountability

According to (Mahmudi, 2019:9), public accountability is the obligation of agents to manage resources, report, and disclose all activities and actions related to the use of public resources to the principal (mandate giver). In the context of government organizations, public accountability is the provision of information on government activities and performance to interested parties. The main emphasis of public accountability is providing information to the public and other constituents who are stakeholders. Accountability is also related to the obligation to explain and answer questions about what has been, is being, and is planned to be done by public sector organizations.

Conceptual Framework

This study explains the relationship between several agency theories, New Public Management (NPM), Performance-Based Management, and optimization strategies, which is to create an informative Government Agency Performance Report that includes the achievement of performance planning targets and can be used as an evaluation of performance planning and performance targets, thereby embodying future performance accountability within the scope of Regional Apparatuses in the DKI Jakarta Provincial Government environment.

In this conceptual framework, it can also be analyzed that in its application, the theory of optimization strategy in formulating planning stages is used to provide an informative Government Agency Performance Report for Regional Apparatuses within the DKI Jakarta Provincial Government environment. Essentially, this performance reporting is also an obligation of the Regional Government, which aligns with agency theory that explains the relationship between the principal and the agent. Where the principal (the public) also has the right to receive accountability information regarding what has been planned and implemented by the agent. The Government Agency Performance Report prepared must present data not only for future planning (evaluation) but also informative data so that it is appropriate and easily understood by the public as the principal. In this regard, the performance report must contain matters related to performance-based management theory, which explains the achievement of the set performance targets and serves as material for future planning evaluation to create or formulate SMART (Specific, Measurable, Achievable, Relevant, and Time-Bound) indicators and performance targets. To realize these objectives, a paradigm shift is also needed in line with the New Public Management theory, whereby the Performance Reports of Regional Government Agencies are no longer merely final reports on administrative activities, but can become an important determining factor in future performance planning and reports that are easily understood by the public.

METHODS

In the implementation of this study, a qualitative research method was used, where according to (Syafrida, 2021:5), the method involves a research process based on perceptions of a phenomenon with a data approach that produces descriptive analysis in the form of oral sentences from the research object. A researcher must be supported by extensive knowledge because they will conduct direct interviews with the research object.

RESULT AND DISCUSSION

Result

1. Identification of Inhibiting Factors in LKIP Optimization

Based on primary data obtained through in-depth interpretive interviews with key informants, including the Head of the Organization and Bureaucratic Reform Bureau, seven Civil Servants (ASN) directly involved in the preparation of the Government Agency Performance Report (LKIP), and one instructor, this study reveals several critical factors causing the Government Agency Performance Report (LKIP) to be less than optimal in the DKI Jakarta Provincial Government environment. These findings can be grouped into four main themes.

2. The Absence of Standard and Comprehensive Technical Instructions (Juknis) for Compiling

The interview results confirm that until now there has been no standardized Technical Guidelines (Juknis) for the preparation of LKIP across all Regional Apparatus. The inconsistency in format, depth of analysis, and reporting methodology among work regions occurs because each work unit tends to interpret and apply general guidelines differently. A civil servant stated, "Without detailed technical guidelines, we often get confused about how far the performance analysis should be elaborated." This condition directly impacts the low comparability and consistency of LKIP quality, making the consolidation and evaluation process at the provincial level difficult.

3. Low Quality of Substance and Information in LKIP Documents

The majority of sources acknowledge that the performance reports produced are still descriptive-procedural in nature and have not yet advanced to analytical-evaluative reports. The gap between planned targets and achieved realizations is often not followed by in-depth root cause analysis, including identification of inhibiting factors, supporting factors, and strategic corrective actions. An instructor emphasized, "An ideal LKIP not only reports what has been done, but more importantly explains why an achievement occurred and how improvements will be made." As a result, the report provides insufficient information value for the decision-making process.

4. Limited Human Resources Competencies

HR competency has become another significant obstacle. There is a gap in the abilities of civil servants in terms of performance data analysis, techniques for preparing informative reports, and a deep understanding of the principles of the Government Agency Performance Accountability System (SAKIP). These skills are not only limited to the technical aspects of preparation but also to the conceptual understanding of the interrelation between planning, measurement, and performance reporting as a complete cycle. Existing training is considered still general and has not touched on the practical aspects of preparing quality reports.

5. Suboptimal Utilization of LKIP to Improve Performance

The most crucial finding is that the LKIP has so far been viewed more as an end-of-year administrative product that must be completed, rather than as a vital feedback instrument for preparing the next year's performance planning. This administration-oriented work culture causes the analysis results in the LKIP to rarely be used as the main basis for setting more realistic and aspirational targets. The implication is that it is often found that the next year's performance targets are even lower than the previous year's realization, indicating the absence of a learning process and systematic improvement efforts.

Discussion

The Provincial Government of DKI Jakarta, as part of the regional government, is regulated by Law Number 23. The performance reporting task is coordinated by the Organization and Bureaucratic Reform Bureau of the DKI Jakarta Provincial Secretariat based on:

1. Provincial Regulation No. 57 of 2022, and
2. Provincial Regulation No. 121 of 2020 (SAKIP).

This bureau is under the Regional Secretary through the Assistant for Government Affairs and has the main task of coordinating and formulating policies in the following areas:

1. Institutions
2. Management
3. Work Position & Workload Analysis
4. Position Evaluation
5. Bureaucratic Reforms
6. Work Culture
7. Performance Accountability

The main functions of this Bureau include:

1. Preparation of strategic plans and budgets for the Regional Secretariat according to the scope of duties.
2. Implementation of budget documents according to the field of duties.
3. Coordination of policy formulation in the field of institutional and performance accountability.
4. Monitoring and evaluation of policy implementation in the related field.
5. Coordination of the implementation of tasks of Regional Apparatus in the field of bureaucratic reform and work culture.
6. Management of data and information in the field of institutions and performance.
7. Facilitation of the Government Assistant in policies and evaluation in the field of staffing and human resources.
8. Implementation of secretarial functions of the bureau.
9. Formulation of business processes and internal bureau standard procedures.
10. Reporting and accountability for the implementation of bureau tasks.
11. Other official duties from the Governor, Regional Secretary, or Government Assistant.

The interview was conducted at the Organization and Bureaucratic Reform Bureau of the Regional Secretariat of DKI Jakarta Province and the following are the results of the interview in this study. Some of the discussion results from several questions asked are:

1. Questions related to what policy strategies are implemented to improve the optimization of Government Agency Performance Reports?
 - a. There is no policy regulation that further regulates the technical preparation of performance reports of government agencies in Regional Apparatus.
 - b. There is still a difference in understanding related to the tasks and functions of assistance in preparing the Performance Report of Government Agencies in Regional

Apparatus, so the Regional Apparatus that prepares the policy still needs to be adjusted.

2. What factors are obstacles in analyzing performance achievements?
 - a. In addition to providing assistance in the preparation of the report, Bappeda also plays a role in the planning process up to the reporting of performance, which is then evaluated by the inspectorate. This assumption indicates that the main obstacle in the preparation of the Performance Report is the supervisory function of Bappeda (Bappeda) in the planning to measurement process so that the reporting process is in accordance with the actual performance achievement data, which is then evaluated by the inspectorate.
 - b. There are still frequent instances where the realization of performance indicator achievements is not timely due to many performance indicators having achievement realizations from external sources of the Provincial Government of DKI Jakarta. The performance achievements compiled in the performance reports of Regional Apparatus have not yet fully displayed cross-cutting issues among Regional Apparatus.
 - c. Commitment from leadership is required, and there are several regional apparatuses that have not yet presented the realization of performance achievements by comparing performance achievements with national targets/achievements.
3. Has the report been used in the process of preparing programs/activities/projects for next year's planning and what action plan is expected?
 - a. The Performance Reports of Government Agencies in each Regional Apparatus are still in the form of administrative completion, and in accordance with input from Mr. R Yudhy Pradityo, it is assumed that the Performance Reports of Government Agencies in Regional Apparatus are no longer merely administrative reports but rather how to make these reports a parameter for better planning in the future to achieve the strategic targets of each Regional Apparatus.
 - b. Planning techniques are still based on budgets that have been changed to value for money, where budgets follow planning in accordance with strategic objectives. This has become a matter of coordination with the central government (Ministry of Home Affairs) in relation to the large number of activity/sub-activity indicators that are not in line with strategic objectives.
 - c. The reports are used as parameters for optimizing the implementation of programs/activities/sub-activities.

CONCLUSION

Provide a clear description of the research results and suggestions for further research. Conclusions and suggestions can be in the form of paragraphs or points using numbering or bullets. This section sometimes also includes acknowledgments.

Based on the results of the analysis, there are several conclusions can be drawn, namely the absence of technical policies related to the preparation of Government Agency Performance Reports (LKIP) in Regional Apparatuses, resulting in the performance report quality still being considered less than optimal. Furthermore, several obstacles were identified, including the lack of participation from Bappeda and the Inspectorate in monitoring the realization and analysis of the compiled performance achievements. Additionally, there are still delays in the realization of achievement data due to many performance indicators having achievement realizations from external sources within the Provincial Government of DKI Jakarta. Lastly,

the Government Agency Performance Reports (LKIP) in each Regional Apparatus are still regarded merely as administrative tasks, leading to minimal utilization of the reports during future planning processes and a lack of linkage between the achievement data in the reports and the data in the planning system, resulting in underutilization of the performance achievement realization data.

Based on the above conclusions, the author can provide recommendations regarding strategies to optimize government agency performance reports (LKIP) in Regional Apparatuses within the DKI Jakarta Provincial Government environment. First, the Provincial Government of DKI Jakarta needs to establish policies regarding the standardization of technical guidelines for the preparation of Government Agency Performance Reports (LKIP) within Regional Apparatuses. This is to ensure that the quality of the performance reports prepared subsequently is of good quality. Second, in addition to requiring assistance in report preparation, the role of Bappeda is needed during the planning process through to performance reporting, which is then evaluated by the inspectorate. This assumption indicates that the main obstacle in the preparation process of the Performance Report is the supervisory function (Bappeda) over planning through to measurement, so that the reporting process aligns with the actual data on performance achievements, which is then evaluated by the inspectorate. Lastly, socialization related to enhancing understanding among leaders in each Regional Apparatus is necessary, emphasizing that the Government Agency Performance Report is not merely prepared as an administrative accountability measure but also serves as a form of accountability to the public as well as to the Central Government.

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