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Designing The Government Institution Performance Accountability System Implementation Using Soft Systems Methodology Approach, Study At The BMKG Indonesia

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ABSTRACT
his study aims to explore the factors that support or inhibit the implementation of the Government Institution Performance Accountability System (SAKIP) at the Meteorology, Climatology and Geophysics of the Republic of Indonesia (BMKG). This study uses the Soft Systems Methodology to ensure a systematic and comprehensive approach to this study. The findings show that compliance with laws and regulations, mutual agreement in compiling Government Agency Performance Accountability Reports (LAKIP), and strong leadership commitment are key factors supporting the implementation of SAKIP at BMKG. conversely, the use of ineffective performance management applications and inadequate organizational capacity are factors inhibiting the implementation of SAKIP at BMKG.

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INTRODUCTION

The performance of government institution accountabilities could be measured by the increasing productivity in the public sector (Holzer & Callahan, 1998), ensuring transparency in government decision-making by providing public information (Mardiasmo, 2002), and upholding administrative responsibility (Alexander, 1997). Additionally, the theory of government responsibility emphasizes meeting the needs of the public and addressing their complaints (Nurani et al., 2015). Government Agency Performance Accountability System (SAKIP) is the system build to measure the Government Agency Performance Accountability in Indonesia. Without a well-defined policy and effective implementation, SAKIP cannot achieve its intended purpose (Achmad Supandi, 2022).

In the 1980s and 1990s, productivity measurement emerged as a significant concern in the public sector due to the public's growing demand for increased government efficiency, effectiveness, and accountability. Building on this, research by Kloot (1999), Goh, S. (2012), Ivanov, C. & Avasilcăi, S. (2014), and Oh, Y. & Bush, C. (2015) suggests that productivity measurement can play a crucial role in promoting accountability. According to Mardiasmo (2002), accountability is an obligation that requires the presentation of

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comprehensive reports and expressions of all activities (transparent) to the relevant authority which demand or request accountability. According to Koppell, J. (2005), accountability is closely linked to five key factors: transparency, obligation, control, responsibility, and responsiveness.

Despite the passage of many years, the accountability policy established by the Indonesian government has not been fully optimized, falling short of its desired targets. This observation is reinforced by the evaluation conducted by Kemenpanrb, which reveals a limited number of government agencies and public institutions that meet public expectations in terms of performance accountability. According to Triyoga (2016) as cited in (Achmad Supandi, 2022), none of the 77 Ministries/Institutions (K/L) in Indonesia received a Government Agency Performance Accountability System (SAKIP) score with an AA predicate (very satisfying). Only four K/L obtained A predicate (satisfying), while twenty-one K/L received BB predicate (very good), thirty-six K/L achieved B predicate (good), and sixteen K/L attained CC predicate (adequate). Additionally, in 2017, the national average performance accountability was just 61.55%. The achievement index indicated suboptimal accountability scores of 12.2% at the K/L level, 14.71% at the provincial level, and 66.14% at the district/city level (Kemenpanrb, 2017).

This study is focusing only to the understanding on the supporting and inhibiting factors that can influence the implementation of the SAKIP policy in the Agency for Meteorology, Climatology, and Geophysics of the Republic of Indonesia (BMKG). Yusrianti & Safitri (2015) highlight some problematic phenomena in SAKIP implementation, such as government officials' incorrect perspective. This perspective assumes that the success or failure of programs/activities is solely determined by budget absorption and planning/preparation. Consequently, the implementation of SAKIP is regarded merely as a formality. This situation arises due to the strong influence of actors, capacities, and resources in the policy implementation process, as outlined in government policy regulations. Riantiarno & Azlina (2011) have indicated that compliance with laws and regulations can impact the successful implementation of SAKIP. Similarly, Soleman (2007) also emphasizes the significant influence of adherence to laws and regulations on SAKIP implementation. However, contrasting findings were observed in the research conducted by Nasriani (2009), concluding that variables related to awareness and legal factors did not exert a significant impact on SAKIP implementation. These findings are supported by Tahir et al. (2016), who argue that the variable of awareness (obedience) to laws and regulations does not significantly affect the implementation of SAKIP. Additionally, changes in laws and regulations concerning SAKIP technical instructions contribute to the lack of significant influence from the aforementioned indicators due to suboptimal understanding and application by relevant stakeholders. Based on the aforementioned previous studies, it can be concluded that several factors contribute to the improvement of SAKIP, which include:

1. Organizational commitment. SAKIP can achieve optimal performance when there is strong commitment and support from every element and agency involved in its implementation. When there is a higher level of commitment from organizational

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leaders to subordinates, it becomes easier to attain the desired results and ensure optimal performance. Conversely, if the organization lacks commitment, the performance outcomes are likely to be unsatisfactory.

2. The awareness and adherence to laws and regulations. It is important for all individuals involved in SAKIP to have a clear understanding of their responsibilities and obligations according to the relevant legal framework. Compliance with laws and regulations enhances the effectiveness of SAKIP implementation.
3. the role of a robust Government Internal Supervisory Apparatus (APIP) is essential in the successful implementation of SAKIP. The APIP plays a critical role in ensuring compliance, monitoring performance, and providing oversight to promote accountability within the organization.

Overall, organizational commitment, awareness of laws and regulations, and a strong APIP are significant factors that contribute to the improvement of SAKIP. In addition to the factors that support the implementation of the SAKIP policy, there are also factors that inhibit its effectiveness. According to Putra (2007), these inhibiting factors include:

1. Low awareness of accountability, accompanied by a policy of "let it be" where accountability is not given sufficient attention. Additionally, the organization's inability to function as a learning organization and bureaucratic secrecy further contribute to the inhibiting factors.
2. Insufficient awareness of accountability and the existence of a "let it be" policy, which can be attributed to inadequate socialization and internalization efforts. Insufficient socialization materials and the absence of module representation inhibit effective implementation. The participation in SAKIP socialization may not be optimal, limited to mere attendance without achieving the desired targets.
3. The organization's inability to foster a learning culture significantly impacts its performance. Some team members within the organization may focus solely on their individual duties and functions, overlooking the organization's broader needs and interests. It is essential to develop a strategic plan, including Annual Work Plans (RKT), Work Agreements (PK), and Government Agency Performance Accountability Reports (LAKIP).

Accordingly, Putra (2007), resume several significant factors that inhibit the implementation of the SAKIP policy as follows: first is the stakeholders expressing a "let it be" attitude towards the policy serve as a strong inhibitions, second is a lack of willingness to embrace accountability proves to be another obstacle, third is the legal deficiencies regarding accountability create challenges, and fourth is the organization's learning disability contributes to the difficulties faced in implementation.

Within a public agency like BMKG, studying both the supporting and inhibiting factors becomes particularly intriguing. Previous research has not examined these factors within the context of a non-ministerial government institution. Thus, Research on the Government Performance Accountability is more prevalent in developed countries, whereas it remains inadequate in Indonesia. Exploring lessons from BMKG, which has achieved a "BB"

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predicate in its SAKIP score and demonstrates enthusiasm to improve its score to an "A" predicate according to its institutional strategic plan, would be valuable.

Literatur Riview

The study conducted at BMKG and the data and information utilized in this study acquired through interviews, and accessible documents adopted from the dissertation of Supandi (2022). A soft systems methodology is used in this study because it is a more flexible and adaptable approach that can be used to address complex problems that are not easily quantifiable. According to Devi et al., 2023, unlike a hard systems approach, which relies on mathematical models and analysis, a soft systems approach focuses on understanding the human motivations, perspectives, and interactions that contribute to a problem. This makes it a more suitable approach for problems that are difficult to define or measure, such as those that involve multiple stakeholders with different goals and objectives. This approach goes beyond simply identifying the problem and its symptoms. It seeks to understand the underlying causes of the problem, as well as the different perspectives and motivations of the people involved. This information is then used to develop a solution that is more likely to be successful, as it takes into account the needs and concerns of all stakeholders (Bjerke, 2008). A soft systems methodology can be used to identify the current process, as well as the ideal process. This information can then be used to develop recommendations for improving the current process. These recommendations are not simply based on the expert opinion of the analyst, but rather on the input and feedback of all stakeholders. This makes them more likely to be implemented and successful. A soft systems methodology is a collaborative approach that allows all stakeholders to share their perspectives on the problem. This is essential for understanding the problem and developing a solution that is acceptable to everyone. It is a particularly suitable approach for industries that are characterized by multiple stakeholders with different and often competing objectives. It allows for the different perspectives of all stakeholders to be taken into account, which is essential for developing a solution that is acceptable to everyone (Proches & Bodhanya, 2015).

Devi, E. T., et. Al. (2023) also mentioned that the SSM approach can be used to understand the problem situation, create a conceptual model, identify the transformation required, and define a new way to solve the problem. It is done by involving the participants in the process and understanding their perspectives on the problem. This ensures that the solution is acceptable to everyone and that it is likely to be implemented and successful. SSM approach is particularly suitable for companies that are characterized by multiple stakeholders with different and often competing objectives. It is because it allows for the different perspectives of all stakeholders to be taken into account, which is essential for developing a solution that is acceptable to everyone. By understanding the participants' perspectives, the analyst can develop solutions that are more likely to be accepted and implemented. It is because the solutions are based on the needs and concerns of the people who will be affected by them. This SSM approach also encourages collaboration and cooperation among stakeholders, which is essential for developing and implementing

successful solutions. This SSM approach is not a one-time event, but rather an ongoing process that is constantly evolving. As the organization learns and grows, so too does the SSM approach. This allows the organization to adapt to changing circumstances and to continuously improve its performance.

Checkland, P. and Poulter, J. (2006), in Reynolds & Holwell (2020), described that Soft Systems Methodology (SSM) provides a structured approach to address perceived problematic situations, particularly in social contexts. They also mentioned that emphasizes taking action and facilitates the organization of thoughts regarding these situations, enabling the implementation of strategies for improvement. SSM was created through the utilization of a distinct research model, specifically designed for conducting "social" research on a situational, group, or organizational level. This model is commonly referred to as "action research," which proves to be more appropriate for addressing the complexities of social phenomena. The SSM's cycle of learning for action outlines a seven-stage logical explanation of SSM's scientific applications, as follows:

1. Problem situation considered problematic.
2. Problem situation expressed.
3. Root definition of relevant purposeful activity systems.
4. Conceptual models of the systems named in the root definitions.
5. Comparison of models and real world.
6. Changes: systematically desirable culturally feasible.
7. Action to improve the problem situation.

As part of the study, we used interviews data with key decision-makers and top management involved in implementing SAKIP at BMKG adopted from the previous study conducted by Supandi, A. (2022). This technique is effective in capturing actual practices and insights that cannot be conveyed through numbers alone, as noted by Seidman (2006) and cited in Putro et al. (2021). SSM offers a problem-solving approach to tackle complex, ill-defined problems. It involves organizing the exploration of learning from a complex system, which can help identify the root causes of a problem and develop potential solutions (Suryaatmaja et al., 2020). By Using the SSM, we may be able to understand user perceptions, articulate user interaction through a conceptual model, validate it, and establish mutually agreed upon activities to achieve optimal design in accordance with user expectations (Devi et al., 2023). The seven-stage of the soft systems methodology used in this study is as described in figure 1.

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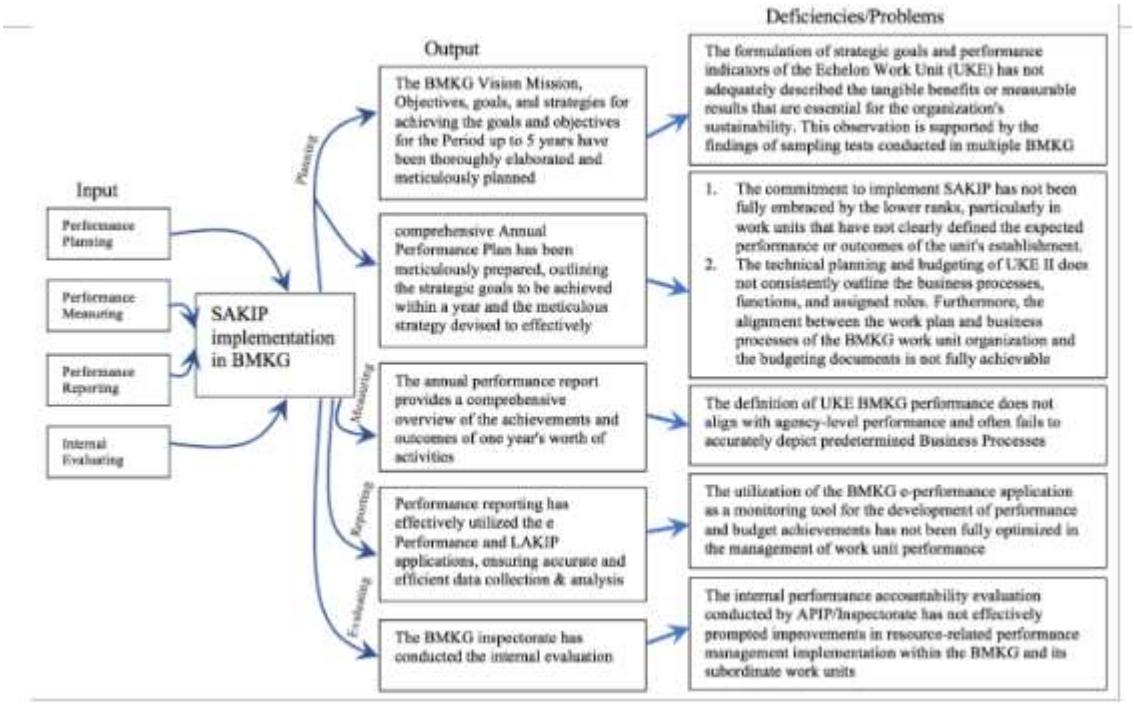

Figure 1. The SSM stages used in designing the SAKIP implementation at BMKG
Source: authors, 2023, adopted from Checkland, P. and Poulter, J. (2006)

RESULTS AND DISCUSSION

The stages of the SSM employed in this study are aimed at acquiring a more comprehensive understanding of the factors that either supporting or inhibiting the implementation of SAKIP at BMKG.

Stage 1 – Problem situation considered problematic

At this stage, a literature study about the factors influenced the implementation of the SAKIP are conducted and obtains various information about the supporting factors and inhibiting factors relevant to it. Previous studies reveal that the increasing productivity in the public sector (Holzer & Callahan, 1998), transparency in government decision-making by providing public information (Mardiasmo, 2002), and upholding administrative responsibility (Alexander, 1997) influenced the Government Agency Performance Accountability. Similar to those studies, Koppell, J. (2005), also reveals that accountability is closely linked to transparency, obligation, control, responsibility, and responsiveness.

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The deficiencies of the SAKIP implementation at BMKG according to the evaluation result report of the performance accountability of the government institution from the Ministry of State Apparatus Utilization and Bureaucratic Reform of the Republic of Indonesia are seen in the figure 2.

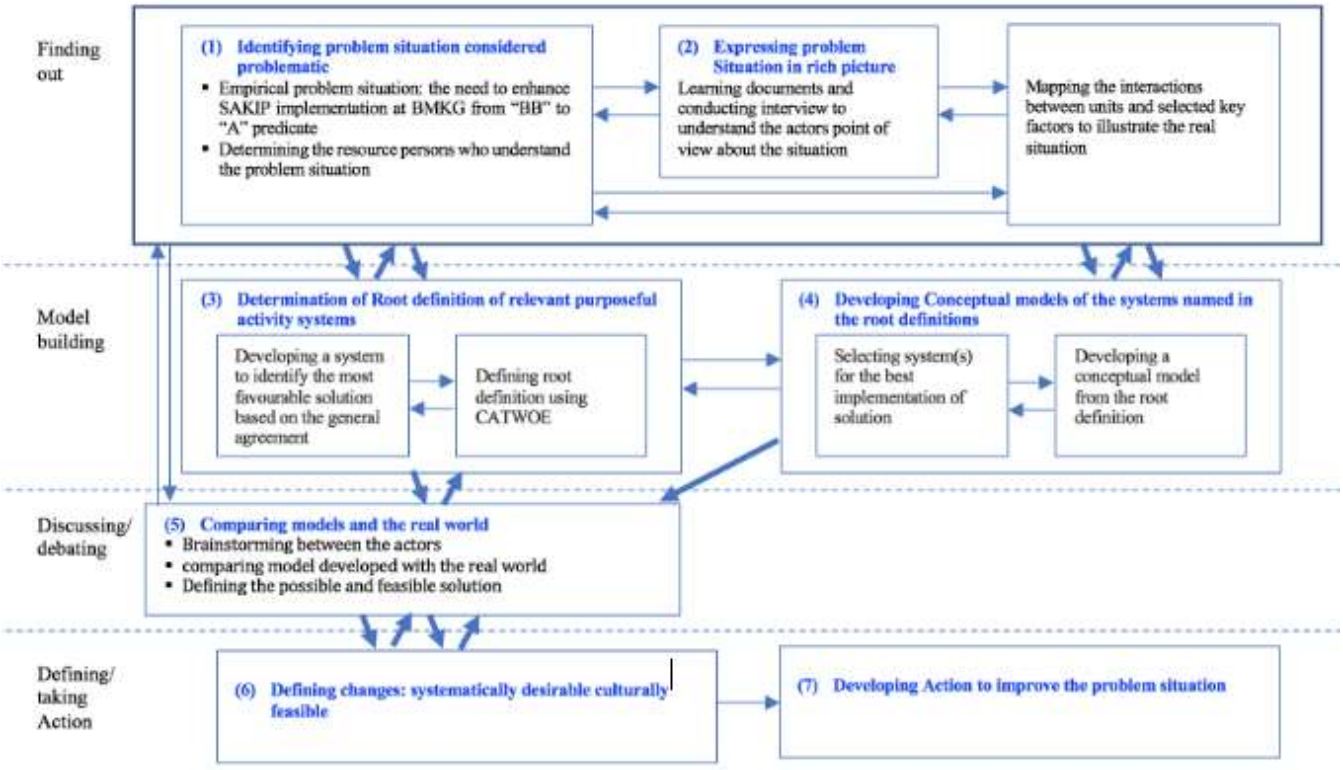

Figure 2. The deficiencies of the SAKIP implementation at BMKG
Source: authors, 2023, data adopted from Supandi (2022)

Stage 2 – Problem situation expressed

At this stage, the more detail description is developed to get the rich picture of the problem situation in the implementation of SAKIP at BMKG (figure 3).

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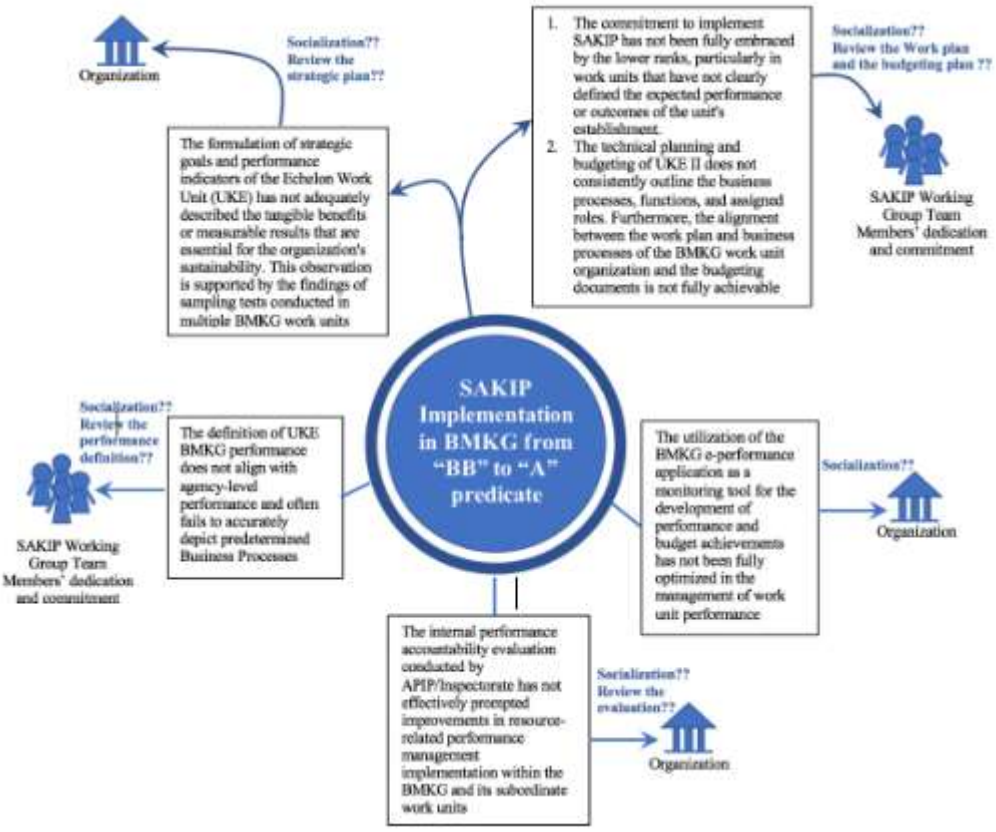

Figure 3. Rich picture on problem situation in the implementation of SAKIP at BMKG
Source: authors, 2023, data adopted from Supandi (2022)

Stage 3 – Root definition of relevant purposeful activity systems

At this stage, a Root Definition (RD) regarding the supporting and inhibiting factors influencing the implementation of SAKIP at BMKG is developed using the CATWOE (Customer, Actor, Transformation, World, Owner and Environment) (ALDIANTO et al., 2020). In the previous study conducted by Achmad Supandi, 2022, interviews are conducted with various officials at BMKG to understand the factors influenced the implementation of SAKIP at BMKG. These interviews are processed using the Creswell analysis with nvivo12 tools and reveal three key aspects that serve as supporting and inhibiting factors for the implementation of the BMKG SAKIP policy. That supporting factors are the adherence to laws and regulations, the mutual agreement in preparing LAKIP, and the strong commitment of the leadership. On the other hand, that inhibiting factors are the ineffective utilization of performance management applications and the organization's insufficient capacity.

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The study synthesize the rich picture into the root definition. One of the root definition which is developed in this study is the supporting and inhibiting factors influencing the implementation of SAKIP at BMKG. Based on the findings from the interview, the supporting and inhibiting factors in the implementation of SAKIP BMKG which described in figure 3.

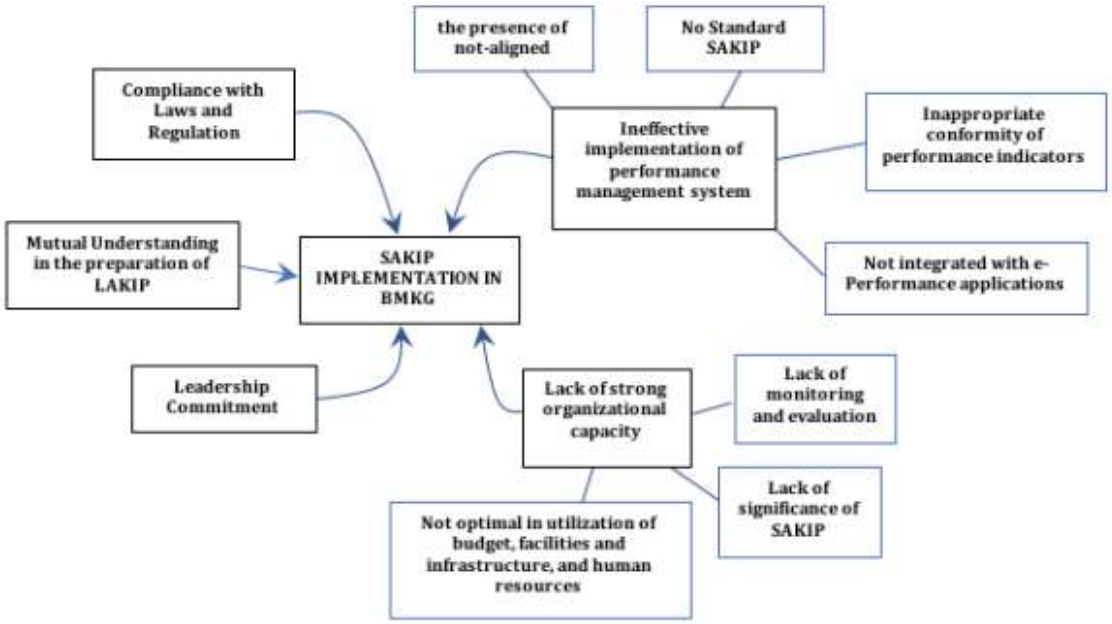

Figure 3. Supporting and inhibiting factors in the implementation of SAKIP at BMKG
Source: Authors, 2023, adopted from Supandi (2022)

From the interviews results, we conclude that the organizational commitment, the awareness and adherence to laws and regulations, and the role of a robust Government Internal Supervisory Apparatus (APIP) is essential in the successful implementation of SAKIP. While Low/insufficient awareness of accountability accompanied by a policy of "let it be" where accountability is not given sufficient attention, legal deficiencies regarding accountability, and the organization's inability to foster a learning culture and bureaucratic secrecy are the important factors that inhibit the successful implementation of SAKIP. The CATWOE for the Root Definition related to the supporting factors and inhibiting factors described in Table 1.

Table 1. CATWOE for understanding supporting and inhibiting factors to the implementation of SAKIP at BMKG

CATWOE Element Description	Itemset CATWOE Element Description
Customer	public user and other stakeholders/users of BMKG information
Actor	SAKIP implementor (from top leader to staffs), LAKIP-RKT-PK drafter, APIP
Transformation	The intention of BMKG to transform its SAKIP Score From "BB" to “A”
World	The successfulness of the implementation of SAKIP at BMKG will result in a good governance system at BMKG

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Owner	Executive Secretary, and Head of Bureau for Planning
Environment	Regulation, mutual agreement, performance management applications, organization's capacity

Source: Authors, 2023

Stage 4 – Conceptual models of the systems named in the root definitions

At this stage, we developed a conceptual model of the Root Definition related to the supporting and inhibiting factors in the implementation of SAKIP at BMKG. In order to improve BMKG's SAKIP score from "BB" to "A" predicate, we formulated strategies to optimize the supporting factors and mitigate the inhibiting factors of SAKIP implementation at BMKG. These strategies include enhancing the capacity of BMKG's internal actors on SAKIP implementation, collecting input from external stakeholders (customers) to enhance BMKG's capacity in SAKIP implementation, integrating e-SAKIP and e-Performance for the effectiveness of SAKIP implementation, and developing mutual understanding of LAKIP reporting between central and regional levels.

Based on consensus, the most critical point that could optimize the supporting factors and mitigate the inhibiting factors is a high level of understanding among BMKG's internal actors. Therefore, the conceptual model developed in this stage focuses on enhancing the capacity of BMKG's internal actors on SAKIP implementation (Figure 4).

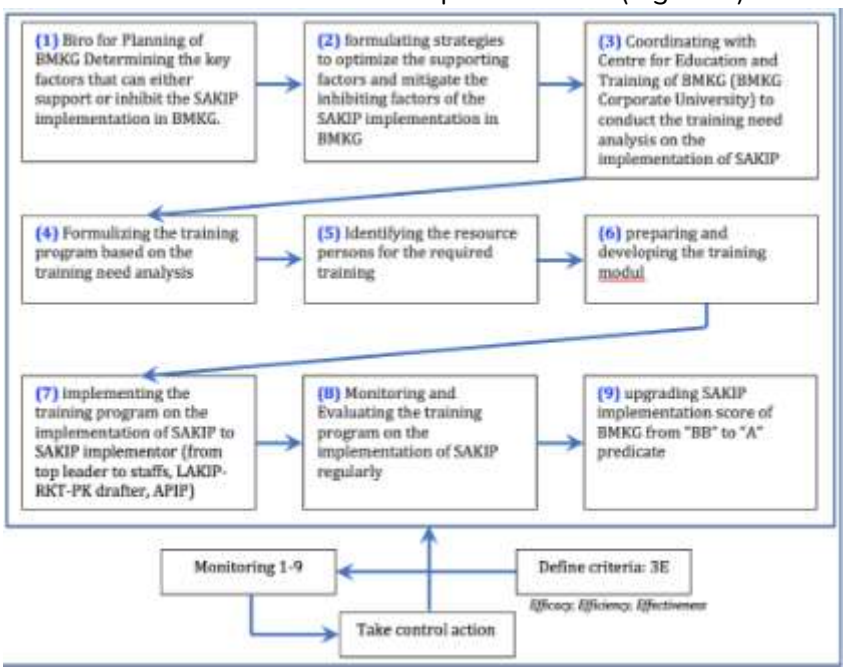

Figure 4. Conceptual Model for factors influencing the implementation of SAKIP at BMKG
Source: authors

Stage 5 – Comparison of models and real world

On this stage, we determine the comparation of conceptual model focuses on enhancing the capacity of BMKG's internal actors on SAKIP implementation, as shown in table 2.

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Table 2. Comparison of conceptual model with the reality of the SAKIP implementation at BMKG

NO	Concept model activity	Real World		Actor reflection
		Activity description	Activity output (idea or value)	
1	Biro for Planning of BMKG Determining the key factors that can either support or inhibit the SAKIP implementation at BMKG	Assessment of the key factors that can either support or inhibit the SAKIP implementation at BMKG using the data available and interview with some resource persons. In the real situation, not everyone in SAKIP team in Bureau for Planning understand well about the SAKIP processes and how to fulfil the requirement. In this regard, they need to invite resource person in Kemenparb to provide input	List of key factors that can either support or inhibit the SAKIP implementation at BMKG	Bureau for Planning as the main actor in monitoring the SAKIP implementation at BMKG. They really need to understand well about the SAKIP processes and requirement to be complied
2	formulating strategies to optimize the supporting factors and mitigate the inhibiting factors of the SAKIP implementation at BMKG	Formulation of strategies to optimize the supporting factors and mitigate the inhibiting factors of the SAKIP implementation at BMKG is conducted based on the key factors found in activity 1. In the real situation, not everyone in SAKIP team in Bureau for Planning understand well about the SAKIP processes and how to fulfil the requirement. In this regard, they need to invite resource person in Kemenparb to provide input.	List of strategies to optimize the supporting factors and mitigate the inhibiting factors of the SAKIP implementation at BMKG	
3	Coordinating with	Coordination between	Training needs	Coordination with

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	Centre for Education and Training of BMKG (BMKG Corporate University) to conduct the training needs analysis on the implementation of SAKIP	Bureau for Planning and Centre for Education and Training and conducting the training needs analysis on the implementation of SAKIP using the deficiencies data and interview. Sometimes the activities in the Centre for Education and Training has overloaded. In this regard, they could invite resource consultant to conduct the training needs analysis, but this will require extra budget.	analysis on the SAKIP implementation at BMKG	the Centre for Education and Training is very important, as they have the expertise in conducting the training needs analysis and to ensure the sustainability of the program
4	Formulizing the training program based on the training need analysis	Formulating a training program based on training need analysis is essential to ensure that the training is relevant and meets the needs of the participants. It is not always easy to formulate a training program that satisfies everyone's needs. The formulation of a training program is a complex process that requires careful consideration of the training need analysis, the availability of resources, and the needs of the participants. By taking the time to do this, organizations can increase the chances of developing a training program that is effective and meets the needs of everyone involved.	Training program on the SAKIP implementation for BMKG	
5	Identifying the	Identification the suitable	Identified list of	

	resource persons for the required training	resource person based on the developed training program. The identification of a suitable resource person is a complex process that requires careful consideration of the training need analysis, the availability of resources, and the needs of the participants. By taking the time to do this, organizations can increase the chances of developing a training program that is effective and meets the needs of everyone involved.	resources persons
6	preparing and developing the training module	Preparation and development of the training modules. The development of training modules is a complex and time-consuming process that requires the expertise of experienced professionals. In addition to having a deep understanding of the subject matter, these experts must also be able to effectively communicate complex ideas in a way that is accessible to trainees. They must also be able to tailor the modules to the specific needs of the target audience.	Training modules
7	implementing the training program on the implementation	Implementation of the training program for the SAKIP implementor (from	Training report

	of SAKIP to SAKIP implementor (from top leader to staffs, LAKIP-RKT-PK drafter, APIP)	top leader to staffs, LAKIP-RKT-PK drafter, APIP). The overload of work responsibilities can make it difficult for trainees to devote their full attention to training materials. This can lead to a decrease in learning effectiveness, as trainees may not be able to fully absorb the information being presented		
8	Monitoring and Evaluating the training program on the implementation of SAKIP regularly	Regular monitoring and evaluation of the training program to check the trainee could implement the knowledge gain in the training in implementing SAKIP. Due to the overload of work tasks, trainees may view monitoring and evaluation questions as unimportant and answer them hastily and without care for the quality of their answers, which can compromise the quality of their responses.	Training result monitoring and evaluation Report	
9	upgrading SAKIP implementation score of BMKG from "BB" to "A" predicate	Implementation of training result in implementing SAKIP. The effectiveness of training implementation is a major factor that influences how actors will make improvements to the implementation of SAKIP. The constraints in the availability of time of the	Upgraded BMKG SAKIP Score from "BB" to "A" predicate	In this step, it is very important that everyone in the system understand well the process and has implemented all the training knowledge gain in the training

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	trainees are a significant factor that needs to be addressed in order to ensure the effectiveness of training implementation.	

Source: Authors, 2023

Stage 6 – Changes: systematically desirable culturally feasible

At this stage, we can assert that the activities program in the conceptual model focuses on enhancing the capacity of BMKG's internal actors on SAKIP implementation are feasible and appropriate. The BMKG structure has a unit that functions as the coordinator of the SAKIP implementation at BMKG and has the education and training centre which may allowed BMKG to conduct a thorough training in the implementation of SAKIP. That training centre has also recently developed its corporate university, which could also support the continuous improvement of the SAKIP implementation at BMKG through the continuous learning process conducted by its corporate university (Table 3).

Table 3. systematically desirable culturally feasible

Concept model	Real World		Actor reflection
activity	Activity description	Activity output (idea or value)	
Enhancing BMKG's capacity in SAKIP implementation through the training program	The BMKG structure has a strong foundation in place for the effective implementation of SAKIP. This foundation includes a dedicated unit that coordinates the SAKIP implementation, and an education and training centre that can provide comprehensive training. That education and training centre has also recently taken a significant step forward by establishing the BMKG corporate university which can play a key role in supporting the continuous improvement of SAKIP implementation at BMKG through the continuous learning.	The association of SAKIP score with the value of BMKG employee performance allowance income is expected to motivate employees to learn and improve their capabilties in implementing SAKIP at BMKG.	It is recommended that BMKG also conduct the regular socialization on the importance of SAKIP implementation for all BMKG personnel to enhance their awareness

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	The top down available approach in SAKIP implementation at BMKG make it even more feasible for BMKG to implement this activity

Source: Authors, 2023

Stage 7 – Action to improve the problem situation

The last stage of this research is to take an action that can improve the real-world situation by designing a SAKIP Implementation Framework that could potentially increase BMKG's SAKIP score from "BB" to "A" (Figure 5). Some activities are proposed to answer the problem situation which are found in the study.

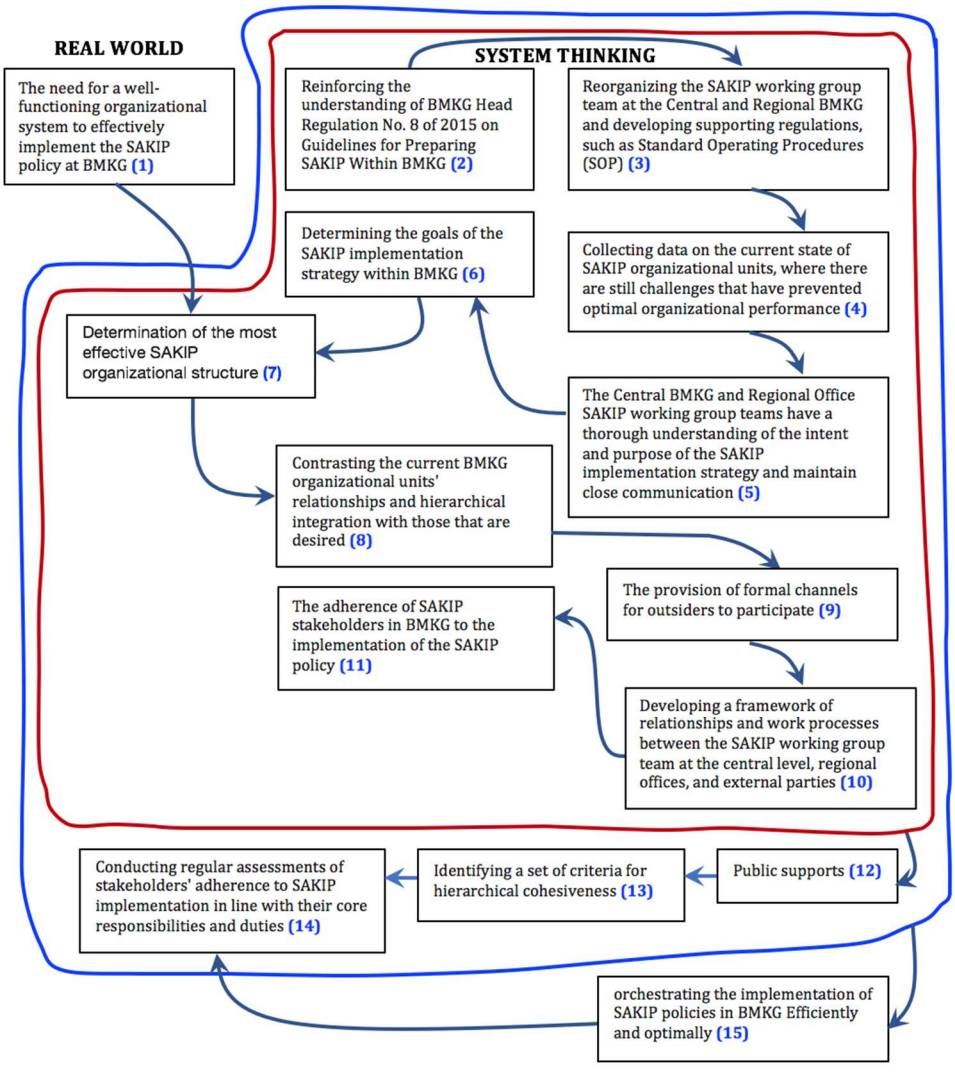

Figure 5. SAKIP Implementation Framework at BMKG
Source: Authors, 2023, adopted from Supandi (2022)

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CONCLUSIONS

The findings revealed that the adherence to laws and regulations, the mutual agreement in preparing LAKIP, and the strong leadership commitment were the key factors supporting the implementation of SAKIP at BMKG, while the ineffective use of performance management applications and the insufficient organizational capacity were identified as inhibiting factors in the implementation of SAKIP at BMKG. Conversely, it is also found that the inhibiting factors of the Ineffective implementation of performance management system in implementing SAKIP at BMKG are caused by the presence of regulations which are not aligned, the Standard SAKIP which has not yet available, the inappropriate conformity of performance indicators, and the un-integrated of the SAKIP application with e-Kinerja applications. Furthermore, the inhibiting factors of the organizational capacity of BMKG in implementing SAKIP are influenced by the lack of strong monitoring and evaluation, the lack of significance of SAKIP and the lack of understanding of employees and the Working Group team. The results provide a framework for the implementation of SAKIP at BMKG, which could potentially improve BMKG's SAKIP score from "BB" to "A", which one of them through the implementation of training on the SAKIP implementation to enhance the capability of all BMKG personnel in implementing SAKIP at BMKG.

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