Accountability as Governance: Negotiating Performance, Power, and Bureaucratic Culture through SAKIP in Bali

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Abstract

This article explores the dynamics of Public Sector Performance Management through the implementation of the Government Agency Performance Accountability System (SAKIP) within the Organizational Bureau of the Bali Provincial Secretariat. Using a descriptive qualitative approach, data were collected through observations, in-depth interviews, and document analysis. The study adopts Hatry's five performance management indicators—input, output, outcome, efficiency, and effectiveness—as analytical lenses. Findings indicate that SAKIP has been systematically implemented, supported by organizational structure, performance-based budgeting, and an electronic information system (e-SAKIP). Key performance indicators have reached 100% achievement, demonstrating effective performance governance. However, challenges remain, particularly in cross-unit integration and human resource capacity. SAKIP is evolving from a compliance-oriented tool into a reflective instrument that fosters a data-driven accountability culture. The novelty of this study lies in its analysis of the interplay between performance indicators and local bureaucratic culture, emphasizing that successful implementation depends on the synergy of strategic planning, meaningful measurement, and transparent, outcome-oriented evaluation. The study recommends bureaucratic reform that embeds accountability values into organizational behavior and the development of integrated information systems to enhance long-term effectiveness. Accountability should thus be viewed not merely as an administrative requirement, but as a strategic governance process shaping performance-driven public institutions.

Keywords: Public Sector Performance, Accountability, Governance, Bureaucratic Culture, Strategic Planning

INTRODUCTION

Demands for effective, efficient, and accountable governance have intensified alongside the ongoing bureaucratic reform in Indonesia. In this context, the Government Agency Performance Accountability System (Sistem Akuntabilitas Kinerja Instansi Pemerintah or SAKIP) has emerged as a strategic instrument in realizing good governance. Normatively, Article 1, paragraph (1) of Government Regulation No. 29 of 2014 defines SAKIP as a systematic series of activities, tools, and procedures designed to determine, measure, collect, classify, summarize, and report the performance of government agencies, in order to ensure accountability and improve performance (Otia & Bracci, 2022; Rachmad & Priambodo, 2024). However, in practice, the implementation of SAKIP goes beyond administrative procedures. It contains deeper layers: how responsibility, data, and performance are understood, negotiated, and enacted in the daily routines of bureaucracy.

Within this framework, performance accountability is not only about the obligation to report activities but also reflects the responsibility for results achieved through the use of public resources. Ha & Thanh (2022), Kwilinski et al. (2023), and Retnandari (2022) emphasize that accountability includes the entire decision-making process, policy implementation, and the consequences that must be openly accounted for. The Ministry for Administrative and Bureaucratic Reform (KemenPANRB) has positioned SAKIP as a national framework to promote budget efficiency and enhance the quality of public services. In 2023, the average Government Agency Performance Accountability (AKIP) score at the provincial level reached 72.17, an increase from 71.70 the previous year. At the regency/municipal level, the 2023 average was 63.36, also reflecting an improvement (Mareta & Fakih, 2024). However, these figures still reflect structural issues that cannot be overlooked.

The literature on public sector performance management in Indonesia tends to emphasize the technical-administrative aspects of SAKIP implementation, such as performance planning and reporting systems (Mumtaz & Nakray, 2025; Nastiti et al., 2021; Widhiasthini et al., 2024). Several studies indicate that SAKIP has positively contributed to improved efficiency and transparency in public budget management and has become an important instrument linking an organization's strategic vision with its operational activities (Capano et al., 2025; Fitriani et al., 2024; Salomo & Rahmayanti, 2023). Nevertheless, there is also criticism that SAKIP tends to function as a symbolic control tool, where performance achievements are reduced to the fulfillment of administrative indicators without critical reflection on the substance of public service (Anggraini, 2022; Wahyudi et al., 2025).

Several theoretical approaches have sought to understand this complexity. For instance, Mukherjee et al. (2021), through the concept of New Public Service, emphasize the importance of placing citizens at the center of performance orientation—not merely as a target of numerical reporting. On the other hand, performance governance theory, as developed by Bali & Ramesh (2021), suggests the need to integrate organizational culture, leadership, and data utilization in decision-making. Empirical studies in developing countries have begun to highlight how performance systems often encounter challenges related to bureaucratic capacity, internal organizational politics, and local values embedded in regional governance structures (Abane & Brenya, 2021; Poljašević et al., 2025; Salomo & Rahmayanti, 2023; Schoeman & Chakwizira, 2023). In Indonesia, for example, studies by Hieng & Prabawati (2024), Pradnyani & Prabawati (2025), and Wahyudi et al. (2025) underscore the importance of reforms that not only change procedures but also shift bureaucratic mindsets and behaviors.

In the context of Bali, there are distinctive characteristics of bureaucratic culture worth examining more closely. Several studies on bureaucratic reform in Bali indicate simultaneous efforts between modernizing governance systems and preserving local wisdom values such as tatwam asi and sekeha within public organizations (Septiari & Prabawati, 2025). However, studies that specifically link local bureaucratic culture with the implementation of performance accountability systems remain scarce. In fact, the

relationship between local values, internal power structures, and the application of performance management systems such as SAKIP is a vital field for academic reflection and policy development.

This is where the critical space for this study emerges. Many SAKIP studies are trapped in normative approaches that assume performance management success is solely determined by compliance with systems and regulations. In practice, however, SAKIP implementation is always negotiated by bureaucratic actors with diverse cultural backgrounds, interests, and understandings of what accountability means. This aspect is often overlooked in previous studies. Therefore, focusing on how performance is negotiated as part of governance practice—not just administrative management—offers a perspective that has yet to be deeply explored, especially at the subnational institutional level.

By exploring SAKIP practices at the Organizational Bureau of the Bali Provincial Secretariat, this study provides new insights into how performance systems are not only carried out procedurally, but also understood and lived within the framework of organizational culture and internal power relations. The findings show that the success of performance accountability heavily depends on the extent to which systems like SAKIP can be meaningfully integrated into bureaucratic behavior, not merely fulfilled through reporting. It is within this framework that the article contributes a more reflective and contextual perspective on accountability as part of a living and dynamic governance process.

The aim of this research is to gain a deep understanding of how SAKIP is implemented at the Organizational Bureau of the Bali Provincial Secretariat by examining the interactions between performance management indicators, bureaucratic structures, and organizational culture. Thus, this study not only seeks to measure performance in a technocratic manner but also to explain how accountability is constructed and negotiated as part of broader governance practices. This approach is expected to offer both conceptual and practical contributions to the development of public policy studies, performance management, and more contextual bureaucratic reforms in Indonesia.

RESEARCH METHOD

This research uses a descriptive qualitative approach with the primary aim of gaining an in-depth understanding of the implementation process (Stanley, 2023) of the Government Agency Performance Accountability System (SAKIP) within the living space of the bureaucracy, specifically within the Organizational Bureau of the Regional Secretariat of Bali Province. The choice of this approach is not merely based on methodological suitability but because qualitative methods allow the researcher to capture the complexity of meaning, power relations, cultural dynamics, and subjective narratives of bureaucratic actors—elements that quantitative methods, which are numerical and generalist in nature, often fail to reach. As emphasized by Susanto et al. (2024), qualitative research provides space for understanding the social world from the perspectives of the actors involved, and in this case, the SAKIP implementers are key informants who hold firsthand experience regarding how the system is

practiced and interpreted in daily bureaucratic life.

The selection of the Organizational Bureau of the Bali Provincial Secretariat as the research site was not coincidental but based on strategic and contextual considerations. As a work unit primarily responsible for bureaucratic reform, SAKIP implementation, and governance enhancement across all regional agencies, this bureau serves as the epicenter of performance management dynamics at the provincial level. The Organizational Bureau not only implements SAKIP internally but also acts as a facilitator and quality controller of SAKIP implementation for other Regional Apparatus Organizations (OPDs). Due to this role, the bureau stores best practices and complex challenges that reflect the broader landscape of regional performance management. Additionally, Bali, with its unique bureaucratic culture—merging modern governance values with local wisdom—provides a rich context for exploring how performance systems are negotiated within a unique institutional and cultural framework.

Informants were selected purposively based on their role relevance and depth of experience in the SAKIP implementation process. Eight key informants were interviewed in-depth (Motulsky, 2021; Ningi, 2022). They consisted of structural officials within the Organizational Bureau directly involved in SAKIP management, policy analysts, technical implementers, and representatives from partner OPDs involved in performance evaluation. They were chosen based on the belief that these actors possess lived experience, conceptual understanding, and institutional responsibility for the success or failure of SAKIP implementation in the provincial government. The data-gathering process through interviews was designed to create an open and reflective dialogical atmosphere, allowing informants to share their narratives authentically.

Data were collected through three main methods: participatory observation, in-depth interviews, and document study. Observations were conducted by attending technical and coordination activities related to SAKIP implementation, including evaluation forums, performance report preparations, and internal training events. These observations aimed to directly observe the dynamics of system implementation on the ground and capture actor interactions and situational policy contexts. In-depth interviews were conducted both in structured and unstructured formats, depending on the discussion dynamics and the depth of information sought. Interviews were held in informal settings to ensure the comfort of informants in sharing their thoughts and experiences. Meanwhile, document studies were conducted on official documents such as performance reports, strategic planning documents, internal evaluation results, and technical regulations related to SAKIP implementation. A triangulated approach using these three methods was adopted to ensure the depth and validity of the data collected. As recommended by Borgstede & Scholz (2021), the use of multiple sources and methods enables data comparison from various complementary perspectives.

Triangulation was carried out in the form of source triangulation, method triangulation, and theoretical triangulation. Source triangulation was conducted by

comparing information obtained from informants with different positions and perspectives—for instance, comparing the views of policy analysts with the experiences of technical implementers or partner OPDs. Method triangulation connected data from direct observations, interview narratives, and the contents of formal documents to test data consistency. Theoretical triangulation involved comparing field findings with the conceptual framework of public sector performance management as proposed by Akyildiz & Ahmed (2021), while also enriching interpretation through literature on organizational culture, public accountability, and bureaucratic governance practices.

RESULTS AND DISCUSSION

SAKIP Implementation: Structure, Procedures, and Performance-Driving Systems

The implementation of the Government Agency Performance Accountability System (SAKIP) at the Organization Bureau of the Regional Secretariat of Bali Province exhibits a relatively systematic pattern, supported by a functional organizational structure, standardized work procedures, and an integrated electronic information system. Within the framework of regional bureaucracy, this bureau functions not only as a system user but also as the main actor in fostering and facilitating SAKIP across all regional apparatuses. Consequently, the bureau's strategic position makes it a driving force in implementing performance management at the provincial level. Field observations reveal that the bureau's workspace is neatly arranged and exhibits an open pattern of communication between sub-sections and work teams. Staff desks are filled with planning documents, performance reports, and monitoring tools—strong indicators that the implementation of SAKIP is not merely a seasonal administrative activity but has become part of the bureau's daily work rhythm.

The organizational structure of the Organization Bureau is responsive to the needs of SAKIP implementation. Units specifically responsible for bureaucratic reform and performance evaluation have been clearly mandated to manage data, design reporting systems, and ensure that each regional apparatus organization (OPD) follows procedures aligned with national guidelines. One informant, a functional official who has handled performance evaluations for five years, stated that a structured work system is the key to SAKIP's success in this bureau. He emphasized that a supportive structure and regular cross-sector coordination enable the timely completion of reports and evaluations. This demonstrates that the organizational structure is not just a formal arrangement on paper, but is actively practiced in the bureau's daily operations.

In terms of planning and budgeting, the bureau has consistently adopted a performance-based approach. Every work plan is derived from Key Performance Indicators (KPIs) that are formulated in measurable terms, and the budget is prepared based on pre-determined targets. The bureau's strategic plan is designed to support bureaucratic reform across all OPDs, with a focus on budget effectiveness and efficiency. One informant explained that the Annual Performance Plan (RKT) is prepared through cross-sector coordination

meetings that are not only technical in nature but also incorporate substantive input on public service challenges. This indicates that although standardized systems are set centrally, the bureau allows for adaptation and adjustments to the local context.

The application of electronic information systems—particularly e-SAKIP—has become the backbone of performance reporting and monitoring in the bureau. This system not only functions as a data entry tool but also as a means of integration across units and a primary source for tracking performance indicators. Field observations showed that staff use this system almost daily to upload reports, evaluate indicator progress, and communicate with related OPDs. In the staff workspace, computer screens were actively displaying the e-SAKIP dashboard, which shows real-time performance graphs. This indicates that information technology has become an integral part of the bureau's work practices, rather than merely serving an administrative function.

However, the success of SAKIP implementation is not entirely automatic. One of the main challenges identified in this study is the high dependency on a few key actors within the bureau. An informant from the evaluation sub-section acknowledged that the successful implementation of SAKIP has heavily relied on certain individuals with extensive experience and deep understanding of the system. If they are reassigned or retire, the continuity of the system may be disrupted. This supports the argument made by Kwilinski et al. (2023), who assert that performance management systems depend not only on formal design but also on the strength of their supporting infrastructure—namely human resources, technology, and operational procedures that are embedded in the organization. In this case, although structures and technology are in place, the collective culture and knowledge distribution remain uneven.

heoretically, these findings also align with the views of Poljašević et al. (2025), who emphasize that a performance system will only be effective if it becomes institutionalized in organizational practices rather than relying on specific individuals. When the system functions only through a select few, it becomes a case of personalized rather than institutionalized work. This poses a challenge to the sustainability of SAKIP implementation in the Organization Bureau, particularly in fostering a resilient and institutionalized performance culture.

The implementation of SAKIP at the Organization Bureau of the Bali Provincial Secretariat demonstrates that organizational structure, operational procedures, and information technology have created a robust performance system framework. Nevertheless, the system's success is still significantly influenced by internal organizational dynamics, particularly the quality of human resources and the work culture developed. Therefore, although the system appears to function effectively in procedural terms, there remains a space for reflection on how SAKIP can truly become an engine of performance that is not only efficient but also collective and sustainable.

Input and Output: Resource Availability and Performance Target Achievement

According to the public sector performance management framework proposed by Osborne et al. (2022), input encompasses all resources used in achieving organizational performance, such as budget, human resources, information, time, and infrastructure. This study found that the Organization Bureau of the Bali Provincial Secretariat has relatively sufficient input availability to support SAKIP implementation. Documents such as the Strategic Plan (Renstra), Government Agency Performance Reports (LKjIP), Standard Operating Procedures (SOPs), and the Decree of the Implementation Team indicate that planning structures, task distribution, and resource allocation have been systematically designed. For instance, Head of Bureau Decree No. 191 of 2024 confirms the formation of a Performance Accountability Work Team composed of officials and staff selected based on their competence and work experience. This assignment is not only formalized but also accompanied by a periodic reporting and supervision mechanism.

From a budgetary perspective, the 2024 LKjIP shows an allocation of IDR 3.6 billion, with a realization rate of 80.8%—an indicator of relatively optimal budget utilization. These funds support all bureaucratic reform programs and performance accountability activities, including internal monitoring and evaluation. The information system also serves as a critical input and is functionally utilized. The e-SAKIP platform facilitates data entry and reporting while also serving as a digital performance monitoring system accessible in real time. This system is connected to the Ministry of Administrative and Bureaucratic Reform (KemenPAN-RB), ensuring that the bureau's reporting aligns with national policies and enables objective, standardized evaluations.

Nevertheless, interviews with key informants from the Bureaucratic Reform and Performance Accountability Subunit revealed that input availability does not always correspond with implementation quality. According to informant S., some implementing units still show gaps in fully understanding the accountability philosophy underlying SAKIP. For example, while some staff are technically able to operate the e-SAKIP system, they do not fully comprehend how the indicators they input contribute to strategic goal achievement. This disparity indicates that quantitative inputs are not necessarily matched by equal levels of understanding across the organization.

Field observations reinforce this finding. In one implementation unit's room, several employees were seen drafting performance reports by referencing previous documents. It was evident that some documentation processes remain repetitive and administrative, such as copying old indicators and adjusting figures without strategic discussion of their meaning. This situation reflects a perception of performance activities as document compliance tasks rather than tools for organizational learning.

If inputs form the foundation of a system, then outputs are the direct results of utilizing those inputs. According to Osborne et al. (2022), output refers to the tangible results of organizational activities that can be quantitatively measured. In this study's context, the primary outputs of SAKIP implementation include achievement of performance indicators,

LKjIP documents, Performance Agreements (PK), and digitized performance reporting systems. Based on the 2024 LKjIP, two main performance indicators reached their 100% targets: the percentage of regional apparatuses with high and accountable performance (87%) and the percentage of library services meeting national standards (56%). These achievements demonstrate that, administratively and numerically, the bureau has met all the targets set in its annual planning.

However, as Moynihan and Pandey (2020) have pointed out, output achievements only carry meaning when there is alignment between outputs and long-term outcomes, as well as the strategic direction of the organization. Within the framework of strategic alignment, high output does not equate to success if it fails to produce real changes in organizational behavior, service quality improvements, or institutional transformation. In the case of the Organization Bureau, output achievements often lean toward administrative completeness: documents are compiled, indicators are filled in, and systems are reported. Yet, as informant A. noted, there is a disconnect between numerical achievement and substantive understanding of why those numbers matter and how they should translate into public service improvements.

Observations of e-SAKIP usage support this finding. Although the system is used daily and is part of routine operations, much of the interaction appears mechanistic—filling in fields, uploading documents, matching formats—without reflective processes regarding indicator achievement or challenges. This suggests that while outputs meet their targets, they have not yet become a meaningful evaluative space for strategic decision-making. The process remains trapped in administrative routines that struggle to cultivate collective performance awareness.

Despite the provision of sufficient inputs in terms of budget, technology, and organizational structure, and the fulfillment of outputs in terms of indicator achievement and performance documentation, there is a void in the process of interpretation and meaning-making. This is an area rarely emphasized in the literature, particularly in the context of local bureaucracies often caught in procedural formalism. These findings highlight the need for a new approach to performance management—one that evaluates inputs and outputs not solely by their presence but by their capacity to drive outcomes and organizational value change. As Knies et al. (2024) assert, performance systems should not stop at measurement, but must encourage learning and transformation. This remains a challenge in the implementation of SAKIP at the Bali Provincial Organization Bureau and underscores the study's relevance in exposing evaluative spaces not yet fully addressed in current bureaucratic performance management practices.

Outcomes and Effectiveness: From Compliance to a Culture of Performance

In the dynamics of implementing the Government Agency Performance Accountability System (SAKIP), outcomes become the primary benchmark that reflects whether government organizations not only fulfill administrative duties but also successfully transform their performance into meaningful value for the public. Outcomes do not merely indicate the

achievement of outputs, but also reflect medium- to long-term changes in organizational behavior, governance quality, and policy impact on stakeholders. Bojović et al. (2023) emphasize the importance of accountability that is based on tangible results rather than merely processes and compliance. Within this framework, outcomes become the intersection between system demands and the real needs of society.

This study finds that the Organizational Bureau of the Bali Provincial Secretariat has begun to show signs of a performance orientation shift—from merely fulfilling administrative documentation to pursuing more reflective outcomes. For instance, an informant from the Bureaucratic Reform Substantive Unit stated that in the past two years, performance reports have no longer been compiled simply to meet deadlines, but are beginning to function as tools to assess whether work programs truly impact service quality and organizational efficiency. Although this was stated cautiously, there was a visible sense of pride among staff when performance reports received positive feedback from the Ministry of Administrative and Bureaucratic Reform (KemenPAN-RB). This indicates that performance achievements are beginning to be perceived as accomplishments, rather than mere obligations.

This observation is reinforced by field findings. In a well-organized office space with a row of performance information boards, one employee was seen reviewing indicators on the e-SAKIP system while discussing quarterly performance achievements with a colleague. The discussion was not about whether the file had been submitted, but why a particular indicator had not improved even though the relevant activity had been conducted. Although seemingly mundane, such moments reflect a shifting mindset: that performance is no longer just about compliance, but also about learning and improvement.

However, this shift remains heavily dependent on individuals. Interviews with other informants reveal that the success of reflective SAKIP implementation is often influenced by who leads the unit or coordinates the team. When the individual possesses strong commitment and a deep understanding of performance management, the process becomes more substantive. However, when positions are filled based solely on administrative considerations, there is a tendency to revert to the old pattern—merely meeting formats and deadlines. This indicates that a performance culture has not yet been fully institutionalized.

Karatzimas (2023) explains that this situation illustrates the tension between the logic of a standardized system and the need for local adaptation. SAKIP is designed as a national framework that is uniform and standardized. Yet, in practice, the success of outcomes is highly dependent on local contexts, including organizational dynamics, human resource capacity, and inter-unit communication patterns. In the Bali Organizational Bureau, there are positive signs that the system is beginning to function as a space for reflection. However, it is not yet flexible enough to accommodate capacity differences between units, let alone address deeper dimensions of organizational culture.

The achievement of outcomes is also reflected in the development of several institutional instruments that function not only administratively but also as tools for quality control in performance processes. The existence of Monitoring and Evaluation SOPs, as well

as team decrees (SK) that are updated annually based on real needs, are evidence that internal mechanisms are starting to adapt to program implementation dynamics. Furthermore, document analysis of the Strategic Plan (Renstra) and the Performance Accountability Report (LKjIP) shows that performance targets and indicators are now consistently outcome-based rather than activity-based. This indicates alignment between planning, implementation, and evaluation—an essential characteristic of a results-oriented organization according to performance-based management theory (Osborne et al., 2022).

Nevertheless, broader outcomes—such as increased public trust, inter-unit synergy, and performance culture transformation—are not yet clearly reflected in official reports. In one interview session, an informant from the Evaluation Division admitted that no specific instrument currently exists to assess stakeholder perceptions, either from the mentored regional work units (OPD) or service users. Yet, true outcomes are achieved when the bureau's work is tangibly recognized and felt by other units. This gap reflects the system's current inability to capture relational and affective dimensions of outcomes.

At this point, effectiveness becomes a crucial issue. According to Osborne et al. (2022), effectiveness is not merely measured by the fulfillment of performance indicators but by how meaningfully an organization achieves its strategic goals. The Bali Organizational Bureau has indeed achieved 100% of its strategic indicator targets—such as performance levels of regional devices and public library service standards. However, true effectiveness will only be achieved when these successes lead to better decision-making, stronger inter-unit coordination, and more responsive public services. Unfortunately, these dimensions are not yet fully captured in planning or evaluation documents, so performance achievements remain overly technocratic.

That said, it must be acknowledged that building a culture of performance cannot be accomplished overnight. The shift from administrative compliance toward effectiveness reflection is a promising first step. As Martitah et al. (2021) and Yuskar et al. (2024) assert, developing an effective performance system requires time, consistency, and cross-structural commitment. In this context, what is currently unfolding in the Bali Provincial Organizational Bureau—though sporadic and still reliant on key actors—deserves recognition as the embryo of a performance culture. A culture in which accountability is not merely an obligation but part of the organization's identity—to learn, grow, and remain publicly responsible.

Integration and Human Resource Capacity Challenges: Disparities within the Organizational Machinery

Despite the comprehensive design of the Government Agency Performance Accountability System (SAKIP) at the Organizational Bureau of the Bali Provincial Secretariat—with its supporting structures, indicators, and digital systems—its implementation at the operational level faces significant challenges. One major issue is the weak integration across work units and the uneven capacity of human resources (HR) responsible for managing and executing the system. Institutionally, SAKIP presumes functional alignment across divisions and a shared understanding of performance accountability concepts. In reality, however, this

understanding is not evenly distributed.

An interview with a functional official in the Evaluation Substantive Unit revealed that most implementing staff in technical units still view SAKIP as an annual administrative burden rather than an organizational learning system. They complete documentation because of instructions from superiors, not out of an awareness of the importance of performance reflection. Informant S., for example, mentioned that indicators were sometimes formulated "just to look good," without any real analysis of their contribution to the bureau's strategic performance. This view reflects weak cognitive and conceptual capacities that should underlie an effective performance management system.

Field observations support these findings. During a visit to one sub-division's office, it was observed that the preparation of performance reports was dominated by copying data from previous years' documents. Staff were seen busy with their computers, opening Excel and Word files from folders labeled "Old LKjIP," then editing activity names or achievement figures to match the current year's targets. When asked how indicators were determined, one staff member replied that they simply followed existing formats and usually made no changes unless instructed by a superior. The office atmosphere appeared calm but lacked any signs of discussion or evaluative dynamics. In this context, performance had been reduced to repetitive administrative activity.

This problem stems from an overly compliance-oriented approach. As a system born of central government policy, SAKIP brings with it a rigid logic framework: standardized formats, deadlines, and evaluative consequences from technical ministries. In local bureaucracies, this approach is often received as a procedural obligation rather than an initiative to improve organizational quality. As a result, SAKIP implementation becomes a yearly ritual that rarely stimulates transformation at the organizational grassroots. As stated by Informant A., "Sometimes we just fill it in first, just to complete it. If it's reviewed, then we revise it." This indicates that the performance system is still seen as a reporting tool rather than a reflective instrument.

From a theoretical perspective, this situation illustrates weak organizational learning processes in bureaucracy. Karatzimas (2023) stresses that learning organizations not only improve actions but also reflect on the underlying values and assumptions. When SAKIP implementation revolves solely around filling out templates and preparing reports without analyzing the meaning of achievements and failures, the organization is trapped in single-loop learning—learning that is limited to technical corrections rather than changes in values or strategies. Otia & Bracci (2022) further develop this theory in the bureaucratic context, highlighting that sustainable accountability systems depend on an institution's ability to build organizational memory and dynamic adaptation through institutional learning.

The lack of integration among work units worsens the situation. Based on observations and document analysis, there is a tendency for indicators and reporting to be prepared in silos by individual work units, without sufficient coordination forums to unify understanding. This leads to overlapping, non-synergistic, or even conflicting indicators. For

instance, in one Performance Agreement document, indicators reported by the Administrative Subdivision did not align with those in the Bureaucratic Reform Subdivision's document, even though both contributed to the same strategic goals. This disharmony reflects weak vision alignment and a lack of integrative mechanisms across units.

As Ongaro et al. (2021) argue, modern bureaucracy must not only possess formal structures but also have coordination capacity that enables synergy in performing public functions. In the case of the Bali Organizational Bureau, while the structure is in place, coordination capacity—both vertical and horizontal—remains weak. This undermines the effectiveness of SAKIP as an integrated performance management system. Consequently, performance reports do not truly reflect the bureau's collective work but are merely aggregations of each sub-division's reports.

This condition has serious implications for the system's sustainability. Without evenly distributed HR capacity and strong unit integration, SAKIP is vulnerable to becoming a cosmetic annual formality. This threatens not only the accountability system's effectiveness but also the potential for organizational culture to shift in a more reflective and strategic direction. Moving forward, the challenge is no longer about providing new formats, systems, or guidelines, but about building institutional capacity to learn, adapt, and work collaboratively. Without these elements, SAKIP will remain trapped in a procedural cycle devoid of meaning.

Towards Accountability as Culture: A Paradigm Shift in Performance Governance

The implementation of the Government Agency Performance Accountability System (SAKIP) at the Organizational Bureau of the Bali Provincial Secretariat should not merely be viewed as a technocratic exercise in performance reporting. Rather, it represents a gradual process of shaping a new direction in bureaucratic governance: a shift from procedural accountability to accountability as part of the organizational culture. This transformation does not occur instantly. It emerges from a dialectic between an established system structure and the everyday practices of civil servants, who through their experiences realize that performance is not just about meeting indicators, but also a matter of moral and professional responsibility.

Observations of daily work dynamics within the bureau indicate that some work units have started using planning and performance reporting documents as meaningful tools for internal evaluation. The process of preparing the Performance Report (LKjIP), previously treated as a routine administrative task, has begun to function as an organizational learning forum. One informant, T., from the Evaluation Subdivision, stated that the preparation of performance reports is no longer done only near deadlines but has become part of monthly meetings to monitor activity progress. This statement illustrates a shift in awareness: from merely compiling a formal document to understanding reporting as a mechanism of collective reflection.

This phenomenon aligns with the view of Krogh & Triantafillou (2024), who argue that public performance systems are only effective when embedded within the internal values and

norms of an organization. In this context, the success of SAKIP should not be measured solely by the completeness of documents and achievement of targets, but by the extent to which it fosters a new habitus—a way of thinking and acting that emphasizes transparency, learning, and responsibility for outcomes.

Direct observation of weekly activities in the Bureaucratic Reform Subdivision shows the emergence of informal reflection forums where employees voluntarily discuss obstacles in activity implementation. In one session, the researcher noted that several younger staff members actively criticized performance indicators they felt were no longer relevant. Although these discussions were casual and undocumented, their spirit reflects the early growth of a reflective culture. The work atmosphere has also become more open to criticism and renewal. This suggests that the performance system is beginning to form a shared understanding, rather than functioning merely as a top-down directive from leadership.

However, this cultural transformation still faces disparities. Not all units possess the same level of awareness or capacity to interpret SAKIP substantively. Some staff members still view performance reporting as a "copy-paste" exercise from the previous year's activities. This was confirmed by observations of draft LKjIP documents, which showed repeated phrases and indicators that were nearly identical year after year. In an interview, informant M. admitted that performance indicators were sometimes compiled simply by "following the previous format to avoid mistakes." Such statements reveal that the institutionalization of an accountability culture remains partial and uneven.

Nevertheless, positive developments are visible in the way some units approach internal evaluation processes. Evaluation is no longer seen as a threat, but as part of the learning cycle. In a quarterly meeting attended by the researcher, several subdivision heads openly discussed unmet targets and explained corrective measures undertaken. A culture of improvement rather than blame is beginning to take root. Here lies the strength of a culturally embedded performance system: not in punitive pressure, but in the internalization of values of continuous improvement.

This transformation is also supported by the consistent encouragement from the bureau's leadership to integrate strategic planning with performance assessment. The bureau chief has, on several occasions, emphasized the importance of viewing performance as "a mindset, not merely a report." This perspective underlines the desired direction of change: to make SAKIP a narrative of governance—a governance story that is reflective, data-driven, and sustainable. This aligns with the view of Polnaya et al. (2023), who argue that effective performance management arises from the intersection of data, discussion, and consistent corrective action, rather than technical reporting alone.

Furthermore, the initial success in cultivating a culture of accountability presents an opportunity to develop a value-based performance management model. This model not only pursues efficiency or output targets, but also touches on aspects such as service quality, stakeholder satisfaction, and the social responsibility of public policies. Some SAKIP mentoring programs for regional agencies, facilitated by the Organizational Bureau, have

adopted this approach. In one observed training session, the facilitator encouraged participants to "start designing indicators based on community needs, not organizational preferences." Though simple, such a message reflects a new paradigm in understanding public accountability.

CONCLUSION

The findings of this study demonstrate that the implementation of SAKIP at the Organizational Bureau of the Bali Provincial Secretariat unfolds not merely within a formal procedural framework, but also reflects a dynamic negotiation among performance, power, and local bureaucratic culture. In practice, the system has succeeded in establishing a technically effective performance measurement structure, with high indicator achievement and adequate information system support. However, the essence of accountability as a new form of governance begins to emerge when civil servants treat the system as a space for reflection rather than merely reporting. This transformation is not linear but takes place within the tension between fulfilling templates and the growing collective awareness of performance meaning. This is the novelty of this research: that the success of SAKIP is more determined by the connection between performance logic and an evolving organizational culture that is reflective, collaborative, and results-oriented. Thus, accountability as governance should not be understood solely as a technocratic instrument, but as a field of social practice involving interpretation, learning, and the reinforcement of public values within bureaucratic organizations.

ETHICAL STATEMENT AND DISCLOSURE

This study was conducted in accordance with established ethical principles, including informed consent, protection of informants' confidentiality, and respect for local cultural values. Special consideration was given to participants from vulnerable groups to ensure their safety, comfort, and equal rights to participate. No external funding was received, and the authors declare no conflict of interest. All data and information presented were collected through valid research methods and have been verified to ensure their accuracy and reliability. The use of artificial intelligence (AI) was limited to technical assistance for writing and language editing, without influencing the scientific substance of the work. The authors express their gratitude to the informants for their valuable insights, and to the anonymous reviewers for their constructive feedback on an earlier version of this manuscript. The authors take full responsibility for the content and conclusions of this article.

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