

# INTERNAL AND EXTERNAL PERFORMANCE EVALUATION ANALYSIS (SAKIP) AT THE INVESTMENT AND ONE-DOOR INTEGRATED SERVICES SERVICE (DPMPTSP) OF EAST JAVA PROVINCE

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## Abstract

This study analyzes the internal and external performance evaluation systems through the Government Agency Performance Accountability System (SAKIP) at the East Java Province Investment and One-Stop Integrated Services Agency (DPMPTSP). The research focuses on the internal performance evaluation mechanism, the external evaluation process, and factors influencing the quality of organizational performance. The study uses a descriptive qualitative approach with data collection techniques through interviews, observations, and documentation studies. The results show that internal evaluation is carried out through monitoring the implementation of the Work Plan and Action Plan uploaded to the SIAKIP system, but still faces technical and administrative obstacles, especially in utilizing the evaluation results for planning for the following year. External evaluations are conducted by six evaluators who produce SAKIP rankings, with the achievement of the East Java DPMPTSP score reaching 81.51 in 2024 with a ranking of 41st. Factors influencing performance quality include the alignment of planning documents, leadership involvement, internalization of work culture, consistency of monitoring and evaluation, and the suitability of performance reporting.

**Keywords:** Accountability, DPMPTSP, Government Agency Performance, SAKIP, Performance Evaluation.

## A. INTRODUCTION

Bureaucratic reform in Indonesia, which began in the early 2000s, represents a paradigm shift in government management from an administrative process-oriented approach to one focused on results, performance, and public accountability. This paradigm shift requires every government agency to implement the principles of good governance, characterized by transparency, efficiency, effectiveness, and measurable performance accountability to the public. Within this framework, the Government Agency Performance Accountability System (SAKIP) exists as a strategic instrument designed to integrate the entire government performance management cycle, from planning, implementation, measurement, reporting, and performance evaluation, into one comprehensive and sustainable system (Anggono, 2022).

Normatively, the implementation of SAKIP is supported by a strong regulatory framework through Government Regulation Number 8 of 2006 and reinforced by Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (Sumual et al., 2021). This regulation requires every government

agency to develop clear performance plans, establish measurable performance indicators, systematically measure performance, and prepare performance reports as a form of public accountability. Effective implementation of the One-Stop Integrated Service System (SAKIP) is expected to not only improve the quality of public services and budget efficiency, but also encourage innovation and sustainable organizational performance improvement in governance (Idalal, 2024).

In the context of regional government, the East Java Provincial Investment and One-Stop Integrated Service Agency (DPMPTSP) is a regional government agency with a strategic role in supporting economic development and enhancing regional competitiveness. As the institution responsible for licensing and investment services, the DPMPTSP's performance directly impacts the investment climate, ease of doing business, job creation, and public welfare. Therefore, DPMPTSP performance accountability is crucial and must be measurable and accountable in a transparent manner through the implementation of a quality, results-oriented SAKIP.

Based on performance evaluation data, the East Java Provincial DPMPTSP has shown a relatively consistent upward trend in SAKIP scores over the past few years. The SAKIP score increased from 80.06 in 2018 to 81.51 in 2024, accompanied by an improvement in the relative ranking from 45th in 2023 to 41st in 2024 within the East Java Provincial Government. This increase indicates the organization's commitment to improving its performance management system. However, this quantitative achievement does not fully reflect the optimization of SAKIP's function as a strategic management instrument capable of driving organizational learning and substantive performance improvement (Arofah & Basyar, 2024).

The implementation of performance evaluation at the East Java DPMPTSP involves complementary internal and external evaluation mechanisms. Internal evaluation is conducted through monitoring and evaluating the implementation of Work Plans and Action Plans, supported by the use of the Government Agency Performance Accountability Information System (SIAKIP) and the preparation of Government Agency Performance Reports (LAKIP). Meanwhile, external evaluation is conducted by various supervisory and supervisory institutions with diverse assessment perspectives. Although the evaluation system is well-structured, in practice, various obstacles remain, such as a dominant focus on fulfilling administrative documents, poor utilization of evaluation results as a basis for subsequent planning, limited staff capacity for in-depth performance analysis, and the dynamics of leadership policy interventions that have the potential to disrupt consistency in planning and performance measurement (Pomo & Pangerapan, 2025).

Based on these conditions, a gap is evident between the formal achievements of SAKIP implementation and the substance of its utilization to improve organizational performance in practice. Therefore, this study is crucial to examine in-depth the implementation of internal and external performance evaluation at the East Java DPMPTSP, identify the obstacles encountered, and analyze the factors influencing the effectiveness of SAKIP implementation. Theoretically, this research is expected to enrich public administration studies, especially in the field of public sector performance management, while practically it can provide strategic recommendations for improving the quality of performance evaluation and improving SAKIP development policies at the local government level.

## **B. LITERATURE REVIEW**

Public Sector Performance Management Public sector performance management is a systematic approach to planning, measuring, monitoring, and evaluating the performance of government organizations with the aim of improving the accountability, effectiveness, and

quality of public services. This theory emphasizes the integration of strategic planning, establishing performance indicators, measuring achievements, and using evaluation results as a basis for managerial decision-making. In the context of modern bureaucracy, performance management is no longer understood merely as an administrative reporting mechanism, but as an instrument for organizational learning. The effectiveness of a performance management system is largely determined by the consistency of implementation, the quality of indicators, and the commitment of leaders to utilize performance information. Therefore, systems such as SAKIP are positioned as strategic management tools that bridge policy objectives, program implementation, and public outcomes (Bouckaert & Halligan, 2008; Poister et al., 2015). Indicators:

- Integrated planning, measurement, and reporting
- Consistent monitoring and evaluation
- Utilization of evaluation results to improve performance
- Support and commitment from management

### **Public Accountability**

Public accountability theory explains the obligation of government organizations to be accountable for their actions, decisions, and performance outcomes to both internal and external stakeholders. Accountability encompasses not only compliance but also performance and outcome accountability. From this perspective, the performance evaluation system serves as both a control mechanism and a means of public information transparency. Effective accountability requires relevant, reliable, and verifiable performance information, as well as an objective evaluation process. The implementation of SAKIP represents an institutional effort to strengthen public accountability through results-based performance measurement and independent external evaluation (Bovens, 2007; Romzek & Dubnick, 1987). Indicators:

- Transparency of performance reporting
- Reliability and validity of performance data
- Compliance with performance regulations
- Internal and external evaluation mechanisms
- Accountability to stakeholders

### **Organizational Learning**

Organizational learning theory emphasizes an organization's ability to learn from experience, including performance evaluation results, to improve future performance. Evaluation is viewed not merely as an assessment tool, but as a reflective process that generates new knowledge for the organization. Organizations that learn effectively are able to identify performance gaps, analyze root causes, and continuously adapt strategies and policies. In the public sector, organizational learning is often hampered by an administrative culture that is overly oriented toward document compliance. Therefore, the effectiveness of SAKIP depends heavily on the extent to which evaluation results are utilized as input for planning and policy innovation, rather than simply to obtain high evaluation scores (Argyris & Schön, 1996; Moynihan, 2008). Indicators:

- Utilization of evaluation results as a basis for planning
- Organizational ability to identify and act on problems
- Policy or program changes based on evaluation results
- Work culture that supports reflection and improvement
- Continuous performance improvement

## **C. RESEARCH METHODOLOGY**

### **Research Approaches and Types**

This study uses a qualitative approach with a descriptive research type to describe and analyze in depth the implementation of internal and external performance evaluation in the implementation of the Government Agency Performance Accountability System (SAKIP) at the DPMPTSP of East Java Province (Malang, 2023). The qualitative approach was chosen because it allows a comprehensive and contextual understanding of the process, mechanisms, and practices of performance evaluation, and provides space for researchers to explore the perspectives, interpretations, and meanings given by organizational actors to the implementation of SAKIP, including the challenges and complexities that arise. With an interpretive paradigm, this study views social reality as a construction formed through the interactions, experiences, and subjective interpretations of actors, so that performance evaluation is understood not merely as an administrative procedure, but as a social practice rich in meaning and organizational context.

### **Location and Time of Research**

This research was conducted at the East Java Provincial Investment and One-Stop Integrated Services Agency (DPMPTSP), located in Surabaya. The research location was selected based on the consideration that the East Java Provincial DPMPTSP is a regional government agency with a strategic role in driving regional economic growth through licensing and investment services. Furthermore, this agency has implemented the Government Agency Performance Accountability System (SAKIP), with scores showing a consistent upward trend, making it relevant for further in-depth study in the context of internal and external performance evaluation.

### **Research Focus**

This research focuses on three main aspects. The first focuses on the internal performance evaluation process, which includes the monitoring and evaluation mechanisms for the implementation of the Work Plan and Action Plan, the reporting system through SIAKIP, the process of preparing the Performance Report, and the technical and administrative challenges encountered. The second focuses on the external performance evaluation process conducted by various evaluators, the assessment methods used, the scores achieved, and the ranking of the East Java DPMPTSP SAKIP. The third focus is on factors influencing performance quality, including alignment of planning documents, leadership involvement, internalization of work culture, consistent monitoring and evaluation, and appropriateness of performance reporting.

### **Data Sources**

This study utilized two types of data sources: primary and secondary data, to gain a comprehensive understanding of the implementation of performance evaluation at the East Java Province DPMPTSP. Primary data was obtained through in-depth interviews with structural officials and staff involved in performance planning, implementation, and reporting, including the Head of Service, Service Secretary, Head of Planning and Evaluation Division, and SAKIP implementing staff. Furthermore, through direct observation of monitoring, evaluation, and performance report preparation practices, secondary data was obtained from official organizational documents, such as the Strategic Plan, Work Plan, Action Plan, 2024 Government Agency Performance Report, external SAKIP evaluation results, SIAKIP dashboard data, and other supporting documents such as coordination meeting minutes, monitoring and evaluation reports, and provincial-level SAKIP award documents. This enabled a comprehensive and contextual analysis of the implementation of the performance management system.

### **Data collection technique**

Data collection was conducted through three complementary techniques: in-depth interviews with semi-structured guidelines to obtain comprehensive information; limited

participant observation of the monitoring process, coordination meetings, and the preparation of performance documents; and a documentation study with systematic analysis of planning, reporting, and performance evaluation documents to identify patterns, consistencies, and gaps in SAKIP implementation.

### **Data Analysis Techniques**

Data analysis in this study employed the Miles and Huberman interactive analysis model, which encompasses three main stages: data reduction, data presentation, and conclusion drawing. Data reduction involved selecting, focusing, simplifying, and abstracting raw data to ensure its relevance to the research focus. This was carried out continuously from the time of data collection through recording, coding, and grouping based on themes (Asipi et al., 2022). Data presentation was carried out by organizing the reduced data in the form of descriptive narratives, matrices, diagrams, or charts to facilitate understanding of the phenomena and identification of patterns and relationships between aspects of performance evaluation. The conclusion drawing stage was carried out in stages, from preliminary conclusions to final conclusions supported by empirical evidence, using an iterative analysis process and triangulation of various data sources to strengthen the validity of the findings.

## **D. RESULT AND DISCUSSION**

### **Overview of DPMPTSP East Java Province**

The East Java Province Investment and One-Stop Integrated Services Agency (DPMPTSP) is a regional apparatus that acts as an implementing element of government affairs in the field of investment and licensing services, with a vision of becoming a trusted investment and licensing service institution in supporting East Java as a center for national economic growth (Zubarita, 2023). Organizationally, the East Java DPMPTSP is led by the Head of the Agency who is supported by the Secretariat and several technical fields, where the Secretariat carries out the functions of coordinating planning, finance, personnel, and general administration, while technical fields include investment promotion and cooperation, controlling investment implementation, licensing services, and complaints and licensing control (Febrianti, 2024). In the context of implementing the Government Agency Performance Accountability System (SAKIP), the East Java DPMPTSP has compiled a systematic performance planning document, which includes a Strategic Plan as a five-year policy direction, an Annual Work Plan as an elaboration of annual priority programs and activities, and an Action Plan containing operational steps to ensure the achievement of organizational performance targets.

### **Internal Performance Evaluation Process at DPMPTSP East Java**

Internal performance evaluation at the East Java Province DPMPTSP is implemented through a structured and systematic monitoring and evaluation mechanism that involves all work units in an integrated manner. This evaluation system encompasses two main components: monitoring and evaluation of the implementation of the Work Plan and monitoring and evaluation of the implementation of the Action Plan. Monitoring and evaluation of the Work Plan focuses on the achievement of programs, activities, and budgets stipulated in the planning document. This is done periodically through quarterly and semi-annual reporting by each work unit, which includes activity realization, output target achievement, and budget absorption levels based on established performance indicators. This achievement data is then analyzed to assess the level of alignment between planning and implementation and becomes the basis for discussion in an internal coordination forum led by the Head of the Agency or the Agency Secretary as part of efforts to control and improve organizational performance.

Meanwhile, monitoring and evaluation of the implementation of the Action Plan is conducted using a more comprehensive and in-depth approach, emphasizing not only the quantitative aspects of performance achievement but also the qualitative aspects that influence the success of activity implementation. This process includes identifying supporting and inhibiting factors, analyzing root causes, and assessing the effectiveness of implemented implementation strategies. The evaluation is carried out through intensive discussions and coordination with activity implementers in each work unit, so that the evaluation results not only function as a performance assessment tool, but also as a basis for formulating improvement steps, adjusting strategies, and strengthening the accountability of the performance of the East Java Province DPMPTSP on an ongoing basis.

### **Reporting System via SIAKIP**

Documentation of internal performance monitoring and evaluation results at the East Java Province DPMPTSP is carried out through the Government Agency Performance Accountability Information System (SIAKIP), an integrated digital platform for performance reporting and monitoring. Through this system, each work unit periodically uploads performance achievement data, supporting documents, and analysis of performance indicator achievement according to a predetermined schedule. The use of SIAKIP allows for faster, more accurate, and more transparent data presentation, making it accessible to leaders and other stakeholders, including external evaluators. Furthermore, the presence of a performance dashboard feature in SIAKIP makes it easier for leaders to monitor performance achievement developments in real time, while increasing the efficiency of the reporting process and reducing the administrative burden compared to manual reporting mechanisms.

### **Performance Report Preparation Process**

The process of preparing the Performance Report is a strategic stage in the internal performance evaluation of the East Java Province DPMPTSP which serves to integrate all performance achievement information during one budget year. The preparation of this report is coordinated by the planning unit by involving all work units in providing data and information related to the implementation of programs and activities in accordance with their respective duties and responsibilities. The preparation stages include collecting performance achievement data, compiling and analyzing to assess the level of achievement against the set targets, identifying problems and obstacles encountered, and formulating strategies and corrective measures as a basis for improving performance in the following period. The structure and substance of the Performance Report are prepared systematically by referring to the guidelines set by the Ministry of Administrative and Bureaucratic Reform to ensure the suitability, accountability, and comparability of agency performance.

### **Technical and Administrative Constraints**

The implementation of internal performance evaluation at the East Java Province DPMPTSP continues to face a number of obstacles that impact the overall effectiveness of the evaluation system. Technical obstacles primarily relate to the limited capacity of staff to conduct data analysis and prepare comprehensive performance reports, particularly in the qualitative analysis aspect and the formulation of strategic recommendations oriented towards performance improvement. Administratively, the persistently strong document-centric orientation has resulted in the Performance Report not being fully utilized as a basis for decision-making and planning for the following year. Consequently, evaluation results in the LAKIP have not been optimally integrated into the preparation of the Work Plan. This condition results in a tendency to repeat programs and activities without significant innovation, and reflects the perception of performance evaluation as an administrative obligation to comply with regulations, rather than as an instrument for strategic management and organizational learning. Furthermore, policy dynamics in the form of leadership

interventions that trigger changes in priorities or additional activities mid-budget year also pose a challenge. Although flexibility is needed to respond to changes in the strategic environment, the high frequency of adjustments has the potential to disrupt the consistency of program implementation and reduce the quality of performance accountability.

## **External Performance Evaluation Process and Achievements of the East Java DPMPTSP SAKIP**

### **Evaluators and Scope of Assessment**

The external performance evaluation of the East Java Provincial DPMPTSP is conducted by six main evaluators who have strategic roles in the oversight, development, and accountability assurance functions within the East Java Provincial Government. The Organizational Bureau focuses on assessing institutional and administrative aspects to ensure the suitability of the organizational structure, work procedures, and the effectiveness of bureaucratic reform implementation. The Inspectorate plays a role in evaluating the internal control system and the level of compliance with statutory provisions, thus becoming an important instrument in preventing irregularities and improving clean governance. Bappeda evaluates the integration and consistency of DPMPTSP programs and activities with regional development planning documents, to ensure the achievement of established development targets. Meanwhile, the BPKAD assesses financial management aspects, particularly the effectiveness, efficiency, and accountability of budget use. The Ministry of Communication and Information Technology has the scope of assessment on the openness and transparency of public information, particularly in the use of information technology to support service delivery and performance accountability. The BKD evaluates human resource management, including the suitability of apparatus competencies to organizational needs. The involvement of multiple evaluators with diverse assessment scopes demonstrates that external performance evaluation is not only oriented towards fulfilling administrative aspects, but also serves as a comprehensive mechanism to assess the quality of governance, substantive performance, and institutional capacity of the East Java DPMPTSP as a whole.

### **External Evaluation Method**

The external performance evaluation method for the East Java Province DPMPTSP is conducted annually using standardized evaluation instruments in accordance with the Regulation of the Minister of Administrative and Bureaucratic Reform, ensuring objectivity, consistency, and comparability of assessment results between periods. The evaluation instrument encompasses five main components: performance planning, which assesses the quality and integration of the Strategic Plan and Annual Work Plan documents; performance measurement, which assesses the accuracy and relevance of performance indicators in reflecting organizational goals; performance reporting, which assesses the quality of presentation, data reliability, and consistency of information in the LAKIP; internal performance evaluation, which assesses the effectiveness of the implemented monitoring and evaluation mechanisms; and performance achievement, which measures the level of achievement of performance targets quantitatively and qualitatively. These five components reflect a comprehensive evaluation approach, focusing not only on document completeness but also on the quality of the performance management process and the results achieved.

Methodologically, the external evaluation is conducted through several complementary stages. The initial stage is a desk evaluation, in which evaluators conduct an in-depth review of planning documents, performance reports, and various supporting documents to assess consistency, alignment, and compliance with regulations. The next stage is a field evaluation through a direct visit to the East Java Province DPMPTSP to verify data, clarify findings, and conduct interviews with program leaders and implementers to gain a contextual understanding of performance implementation. The next stage is analysis and assessment,

where the evaluator assigns a score to each component based on predetermined criteria, along with an assessment of the organization's strengths and weaknesses. The evaluation process concludes with the preparation of an evaluation report containing not only the final score but also strategic recommendations for improvement as a basis for improving the quality of performance accountability and strengthening the implementation of SAKIP in the following period.

### **SAKIP Value Achievement and Ranking**

Based on the results of the external performance evaluation, the East Java Province Department of Public Works and Public Housing's (DPMPTSP) SAKIP score shows a consistent and sustainable upward trend, reflecting systematic improvements in the implementation of organizational performance management. Historical data shows that the SAKIP score reached 80.06 in 2018, against a target of 80. It then gradually increased to 80.15 in 2019, 80.16 in 2020, 80.44 in 2021, 81.06 in 2022, 81.07 in 2023, and then significantly increased again to 81.51 in 2024. This relatively stable increase indicates that the DPMPTSP has been able to maintain consistent SAKIP implementation and demonstrates ongoing improvement efforts in planning, implementation, and performance reporting, although the increase remains gradual.

In terms of its relative position within East Java Province, the DPMPTSP's SAKIP ranking also demonstrates positive and competitive developments. In 2023, the DPMPTSP ranked 45th, then rose to 41st in 2024. This improved ranking not only reflects improved internal performance but also demonstrates the DPMPTSP's ability to compete and adapt to increasingly stringent performance accountability standards among other regional government agencies. However, this position also indicates that there is still room for improvement for the DPMPTSP to penetrate the group of regional government agencies with superior SAKIP performance.

Further analysis of the SAKIP assessment components shows that the East Java DPMPTSP's primary strength lies in its performance planning aspect, characterized by the preparation of comprehensive, systematic planning documents aligned with regional development policy directions. Performance reporting also demonstrates relatively good quality, particularly in terms of data presentation and consistency of performance information. However, the evaluation results also revealed that the utilization of evaluation results as an organizational learning instrument and a basis for program innovation is still suboptimal. This situation indicates that the current increase in SAKIP scores is driven primarily by system compliance and document completeness, while strengthening the evaluation function as a strategic management tool to encourage innovation, program effectiveness, and improve the quality of public services still requires substantial improvement.

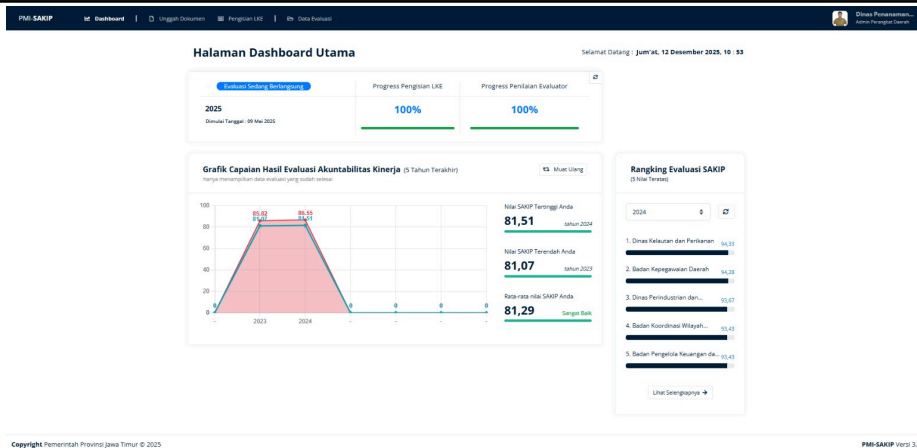


Figure 1. Results of the East Java Provincial Sakip Ranking Through the East Java PMI Sakip  
Source: Processed by Researchers, 2025

### SAKIP Awarding System

The East Java Provincial Government holds an annual awarding system for regional government agencies with the best SAKIP scores as a strategic tool to encourage increased accountability and bureaucratic performance. The awards are presented in several categories based on the SAKIP scores achieved, creating clear and standardized performance benchmarks across regional agencies. Although the East Java Provincial DPMPTSP has not yet been recognized as the highest-ranking award recipient, the trend of increasing scores and improved rankings serves as an indicator of progress and a source of internal motivation to continue making improvements. Analytically, this awarding mechanism serves not only as a symbolic form of appreciation but also as an effective managerial leverage tool to foster positive competition, strengthen a performance culture, and encourage regional government agencies to innovate and continuously improve the quality of governance and public services.

LEMBAR HASIL EVALUASI SAKIP													
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Target	80	80	80	80	80	80	81	81					
Realisasi	80,06	80,15	80,16	80,44	81,06	81,07	81,51						
Rank						45	46	41					

Figure 2. Achievement of Akip Value Compared to Target  
Source: Processed by Researchers, 2025

### Factors Affecting the Performance Quality of the East Java DPMPTSP

#### Alignment of Planning Documents with Target Achievements and Target Indicators

Alignment between planning documents and target achievements and target indicators is a key factor in determining the effectiveness of program and activity implementation (Nani et al., 2021) at the East Java Province DPMPTSP. Research results indicate that the DPMPTSP has a relatively comprehensive and structured planning document, characterized by the formulation of clear strategic objectives and measurable performance indicators (Safira & Malau, 2023). The East Java DPMPTSP Strategic Plan has been formulated in alignment with the East Java Provincial Medium-Term Development Plan (RPJMD), containing a vision, mission, objectives, and strategic targets consistent with the direction of regional development policy. Each strategic objective is complemented by key performance indicators as benchmarks for achievement, while the Annual Work Plan outlines priority programs and activities more operationally by establishing specific output targets and supporting clear budget allocations. The Action Plan further serves as an implementation control instrument by providing details of activity stages, schedules, and responsibilities, thus conceptually

forming an integrated planning chain from the strategic to the operational levels. However, maintaining consistency between planning and implementation remains a challenge, particularly when changes in the external environment or new policies require adjustments to priorities mid-year. This situation has in some cases led to the revision or even elimination of planned activities to accommodate new programs, potentially disrupting the continuity of performance target achievement. Furthermore, the quality of the performance indicators used also affects the accuracy of performance measurement. Some indicators are still output-oriented and do not fully reflect the program's outcomes or impact on improving the quality of licensing services and the investment climate. This indicates that despite a well-developed planning framework, strengthening implementation consistency and shifting indicators toward results- and impact-based measurement are essential to sustainably improve the effectiveness of the East Java DPMPTSP's performance management.

### **Leadership Involvement**

Leadership involvement throughout the performance management cycle is a determining factor in driving the effectiveness of the implementation of the performance management system at the East Java Province DPMPTSP. The results of the study indicate that leaders have a relatively strong commitment to improving organizational performance, as reflected in their attendance and active role in coordination forums and quarterly performance evaluation meetings to review indicator achievements, identify obstacles, and formulate corrective measures. In these forums, leaders function not only as decision-makers but also as strategic directors who encourage innovation and provide tangible support through the provision of resources, including budget allocation and facilitation of capacity building for apparatus in the field of performance management. However, the research findings also indicate a leadership dilemma, where leadership intervention in the form of adding or changing programs outside the established planning documents, although intended to maintain responsiveness to policy dynamics, has the potential to disrupt the consistency of program implementation and complicate the process of measuring and evaluating performance. This condition emphasizes the importance of a balance between leadership flexibility and adherence to the performance planning system so that the role of leaders is not only a driver of short-term achievements, but also strengthens the sustainability of the performance management system as a whole (Pratama, 2025).

### **Internalization of Work Culture**

Internalizing a results-oriented work culture is a crucial prerequisite for creating an organizational environment conducive to optimal performance. Research shows that the East Java Provincial DPMPTSP has undertaken various systematic efforts to build a work culture that emphasizes excellent service, innovation, and accountability. These efforts are realized through the socialization of organizational values, the provision of awards to high-performing employees, the implementation of an achievement-based individual performance appraisal system, and the development of staff competencies through training and technical guidance, in addition to providing space for staff to propose and implement service innovations. However, the process of internalizing a work culture is a long-term process that requires high consistency, and research findings indicate a persistent gap between formally established normative values and ongoing practices. In some contexts, staff orientation still tends to be more about fulfilling administrative procedures than achieving substantive results, reflected in the strong phenomenon of document-centricity, where document preparation is seen as the end of the work process without being followed by the use of these documents as instruments for learning and performance improvement. This condition indicates that strengthening a performance culture requires not only regulations and reward systems, but also a

transformation of staff mindsets so that they shift from mere administrative compliance to an orientation toward results and the real impact of public services.

### **Consistency of Internal Monitoring and Evaluation**

Consistency in the implementation of periodic and systematic internal monitoring and evaluation serves as the primary control mechanism to ensure program implementation at the East Java Province DPMPTSP runs according to established plans and targets. The study results indicate that the organization has established a structured monitoring and evaluation system with a clear reporting schedule, where each work unit is required to periodically submit performance achievements and discuss them in an internal coordination forum. This process is further supported by the use of the SIAKIP digital platform, which not only facilitates the collection and monitoring of performance achievement data but also increases transparency, accuracy, and speed of information access. The performance dashboard feature allows leaders to monitor achievements in real time and identify areas requiring attention or strategic intervention (Primaningtyas & Luayyi, 2025). However, a major challenge remains: ensuring that monitoring results are properly translated into concrete corrective actions (Safira & Malau, 2023). In some cases, the evaluation results only stop at the problem identification stage without being followed by in-depth discussions or improvement solutions, so that the coordination forum is sometimes more of a reporting formality than a strategic means to formulate steps to improve performance and resolve operational constraints effectively.

### **Performance Reporting Compliance**

The alignment of performance reporting with actual conditions is an important indicator of the credibility and accountability of the East Java Province DPMPTSP because it provides reliable information for decision-making and stakeholders. The results of the study indicate that the organization has made efforts to prepare comprehensive performance reports in accordance with the LAKIP guidelines, supported by adequate data and documentation, and equipped with analysis of achievements, target-realization gaps, problems, and recommendations for improvement presented through tables, graphs, and contextual narratives. However, challenges remain in ensuring data accuracy, especially for qualitative indicators and stakeholder satisfaction surveys, due to limitations in data collection systems and analysis capacity, and the tendency to emphasize successes without in-depth analysis of failures. The five main factors of planning alignment, leadership involvement, internalization of work culture, consistent monitoring and evaluation, and reporting quality interact in a complex manner and influence the effectiveness of organizational performance. Therefore, a holistic approach is needed to strengthen accountability and encourage continuous performance improvement.

## **E. CONCLUSION**

Based on the research results, it can be concluded that internal and external performance evaluation in the implementation of SAKIP at DPMPTSP East Java Province shows significant progress but still faces several challenges. Internal evaluation is carried out through a structured monitoring and evaluation mechanism that includes the Work Plan and Action Plan, with documentation through the SIAKIP system and annual Performance Report, although there are still technical obstacles in the form of limited apparatus capacity in data analysis and administrative obstacles in the form of document-centric orientation that reduces the evaluation function as a basis for sustainable planning. External evaluation is carried out by six evaluators who assess various aspects of SAKIP implementation through the stages of desk evaluation, field evaluation, analysis, and report preparation, with the results of the SAKIP score achievement showing an increasing trend from 80.06 in 2018 to

81.51 in 2024, and the ranking increases from 45th in 2023 to 41st in 2024, reflecting continuous improvement in performance management. The five main factors that influence the quality of DPMPSTP performance, namely the alignment of planning documents with targets and indicators, leadership involvement, internalization of a results-oriented work culture, consistency of monitoring and evaluation, and the suitability of reporting with actual conditions interact with each other and require a holistic approach so that performance evaluation can function not only as an administrative procedure, but as a strategic instrument to encourage innovation, program effectiveness, and continuous improvement of the quality of public services.

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