

## Revitalizing Governance: How West Java's SAKIP Transformed Public Accountability Post-COVID-19

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**ABSTRACT:** In Indonesia's public sector, the Performance Accountability System (SAKIP) is a vital governance mechanism, and its post-COVID-19 concretization necessitates thorough examination, especially at the provincial level. Next move, given that public accountability remains paramount in governance, this study investigates SAKIP's implementation in West Java, specifically focusing on institutional strengthening and oversight mechanisms. Furthermore, a descriptive qualitative approach was used, whereby secondary data was collected from official documents and media reports to evaluate SAKIP's effectiveness. Consequently, the analysis reveals that the West Java Provincial Government has demonstrated significant improvements, as evidenced by consistent increases in SAKIP scores from 2019 to 2022, while the integration of robust oversight mechanisms has effectively facilitated meaningful public scrutiny and engagement. Subsequently, several key outcomes emerged, including enhanced institutional performance metrics, successful establishment of transparent oversight mechanisms, and strengthened government-public relationships. Moreover, the implications provide practical insights for policymakers while demonstrating SAKIP's dual role as both a compliance tool and a catalyst for improved governance.

**Keywords:** Performance Accountability System, Accountability, Governance, West Java.



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## INTRODUCTION

Discussing the concept of public accountability focuses on efforts where the government or agencies or institutions have the central role in providing information to the public, both in terms of programs implemented and evidence that ([Abhayawansa et al., 2021](#); [Osborne, 2020](#)). In practice, it is explained through several statements that often appear, one of which is that public institutions have strong links with specific entities or the term intergovernmental ([Kapucu & Hu, 2020](#); [Læg Reid & Rykkja, 2022](#)). This claim highlights the potential influence of relationships on the independence and objectivity of institutions in preparing accurate reports ([Lamarque, 2023](#)).

In addition, there is a view that public accountability practices can sometimes be influenced by specific political or economic interests, which can reduce the transparency and integrity of published reporting information ([Cordery et al., 2023](#); [Eilstrup-Sangiovanni & Hofmann, 2024](#)).

Thus, the meaning related to accountability is a core component in managing an entity or institution, especially in the context of public organizations where in its meaning, this concept describes the formal relationship between the controlling party and also the management of an institution as an illustration of the controlling party having rights or official power over the institution ([Beshi & Kaur, 2020](#)).

In connection with this, a statement attempts to highlight public accountability as a vital foundation in achieving good governance, especially in the management of public organizations. It illustrates that transparency, accountability, and good performance are the main elements that can be used to achieve effective governance ([Sofyani et al., 2020](#); [Wilkes, 2022](#)). From this, it is crucial to complete each practice cycle in the public sector with a process of accountability to the public. This process is considered the primary determinant, especially in assessing the success of a public organization in achieving its goals.

Thereupon, this concept provides a more logical and rational review of accountability's role in public organizations' management. Hence, this concretization encourages the government to carry out its duties per applicable regulations, focusing on integrity, to create a strong foundation for healthy relations between the government and society ([Cagigas et al., 2021](#); [Mensah et al., 2023](#)). It is also related to accountability for the performance of government agencies, which was initiated as a form of responsibility of a government agency to convey accountability regarding the achievement or failure of its organizational mission in achieving the targets and objectives that have been set ([Agostino et al., 2022](#); [Gorman & Ward, 2023](#)).

This process is carried out periodically through an accountability system. Then, the results of this accountability are organized and submitted as a report known as the Government Agency Performance Accountability Report (LAKIP, *Laporan Akuntabilitas Kinerja Instansi Pemerintah*). Apart from that, the LAKIP accountability process must be based on criteria such as honesty, objectivity, accuracy, and transparency. By focusing on these criteria, it will form a report that is proportional to its tasks and functions in detail along with the area occupied based on its authority, secondly, providing primary and relevant priorities to provide alternative decisions and institutional responsibilities for strategic choices, thirdly, providing benefits to improve performance for the institution, in achieving designed targets.

In this way, if a system can be considered as a structured and frequently repeated method for carrying out a series of activities, it will relate to the inherent characteristics of the system itself, namely that it involves the formation of a certain rhythm, coordination, and repetition of stages that are arranged in such a way ([Lozano et al., 2023](#); [Morte-Nadal & Esteban-Navarro, 2022](#)). In an organizational context, a system is synonymous with a series of components that aim to apply practical organizing principles to achieve predetermined goals.

Based on this, if it is interpreted concerning the Government Agency Performance Accountability System (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*), it acts as an instrument used by government agencies to fulfill their obligation to be accountable for the implementation of the organization's mission, consisting of integrated components such as strategic planning, performance planning, performance measurement, and performance reporting ([Danar, 2024](#)). Following the targets of SAKIP are:

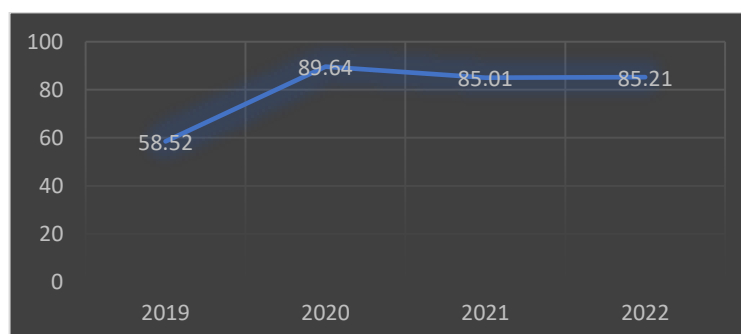
- a. Making government agencies more accountable, enabling them to operate efficiently and be responsive to the aspirations of society and its environment.
- b. Realizing transparency in the administration of government agencies
- c. Encourage community participation in the concretization of national development.
- d. Maintaining public trust in the government.

For this reason, SAKIP aims to increase agency accountability through strategic planning, performance planning, performance measurement, and performance reporting. The correlation involves operational efficiency, transparency, community participation in development, and public trust in the government ([Hartanto et al., 2021](#); [Salomo & Rahmayanti, 2023](#)). So, (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) describes the application of the system in the context of government organizations with a focus on these objectives. Meanwhile, there are a few opinions that public institutions may be too focused on aspects of financial profit at the expense of ethical principles and integrity in presenting information in reports. While many of these arguments may lack sound foundations, these criticisms reflect the doubts that can arise among the public regarding the reliability and independence of public institutions.

Regardless, recently after the COVID-19 pandemic in Indonesia, there have been many problems that are pretty minimal, especially the issue of accountability and supervision, where there are widespread non-linear findings, both emergency funds and economic stimulus used to support the economy, which is increasingly experiencing significant contraction due to by the covid-19 pandemic ([Watch, 2020](#)). Hence, funds for health posts and pandemic response must be closely monitored to ensure that resources are used efficiently and effectively, with transparent reporting on the use of funds, evaluation of health policies, and openness in presenting related data handling the pandemic ([Grossman & Slough, 2022](#); [Hanbali et al., 2023](#); [Leoni et al., 2021](#)).

From this description, understanding the essence of the SAKIP is critical in reviewing the extent to which the practices carried out by the competent authorities within the scope of government administration at both the central and regional levels can be accounted for. Then, regarding government administration matters relating to the terminology of SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah* (Government Agency Performance Accountability System) with a locus in the West Java Provincial Government after the Covid-19 pandemic, the indicator value can be said to be quite good in terms of managing government administration competently, here is the data found:

Figure 1. Trend of SAKIP West Java Provincial Government



Source: Open Data Jabar (Processed Data, 2024)

Referring to the data described, the West Java Provincial Government, through the regional inspectorate, is trying to monitor its jurisdictional area by focusing on the (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) value, which is reported by obtaining a value based on empirical facts, such as when COVID-19 took place in 2019, it was in position 58.52 which was categorized as enough in the context of managing the accountability and supervision system. In 2020, the figure was 89.64, which was classified as satisfactory, then in 2021-2022, which is the post-COVID-19 transition process, it tends to be stable with a score of 85.01 to 85.21, meaning satisfactory. In general, the trend achieved by the West Java Provincial Government regarding SAKIP values has experienced fluctuating changes from 2019 to 2022, meaning that this needs to be reviewed carefully, considering the importance of accountability and supervision of public control to the authority, namely the West Java Provincial Government, which is very important to maximize the role of the authority to the public.

So Based on the description, we emphasise that the practice of SAKIP can be one of the indicators to maximise government accountability as the person in charge. This strengthens previous research from Rahayu (2020), which revealed that (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) is also one of the internal indicators to maximise good governance as a form of accountability (Rahayu et al., 2020). This study also provides a breakthrough by proposing a SAKIP strengthening model that specifically addresses the need for public accountability post-COVID-19. This model fills the current literature gap regarding a practical framework for improving the government's performance accountability system during the crisis recovery period. Wherefore, so that the public can enjoy things related to accountability through the programs that are run and have real implications, this study will ask questions that will be dialogued based on the concept and theory of accountability and public supervision connoting post-covid-19, especially in the West Java Provincial Government environment, namely: How is the SAKIP process in the West Java Provincial Government implemented and what efforts will be used as a strengthening model through SAKIP to support public accountability and supervision post-covid-19.

## **METHOD**

This study adopts a descriptive qualitative approach with a desk study method, in which the context involves reference sources in the form of journals, reports and also news from the mass media, which are used to analyze the research theme ([Dodgson, 2017](#)). At that point, this research procedure is based on several stages, namely, determining the title or topic; determining relevant data sources; exploring data; organizing or comparing and analyzing data ([Akinyode & Khan, 2018](#)).

Where the determination of the title is based on the phenomena that we observe related to the practices actualized by the West Java Provincial Government as a new model that has received appreciation in supporting accountability during the crisis, while the adoption of data that we found through tracing government reports and documents that are published in an open and accessible manner to facilitate analysis in a focused and relevant manner, then in organizing the data we determine the focus of the analysis based on the data references obtained so as to maximize specific analysis and also not separated from the focus of the theme being studied, and at the end of the data analysis section we interpret the results of our observations, acquisitions and analysis in relation to the theory and concept of public accountability that encourages how the government becomes a key factor in promoting the results of its work through programs and accountability through the system that is built, namely SAKIP, so that the results of this process provide a structured picture of the various aspects observed in the context of government or society related to public accountability. So, the descriptive qualitative approach produces an accurate and measurable description with a focus on describing the facts and relationships among the elements analyzed (Creswell & Báez, 2020). Specifically, this approach provides easily understood information about the research object and provides opportunities for gaining new insights based on the applied research concept.

## **RESULT AND DISCUSSION**

### **Process of Implementing SAKIP in West Java Provincial Government**

In the ever-evolving landscape of public sector reform, we understand and analyse that the transformation of the West Java governance system begins with quite realistic consequences in supporting the practice of public accountability, so this vital urgency is the basis for our analysis that in a calculative manner from this intensive research starting in 2019 to 2022, we directly highlight the evolution of the Government Agency Performance Accountability System (SAKIP) in West Java Province. The essence is not only to reveal the technical aspects of administrative reform but also to reveal interesting problems about institutional resilience and innovation, especially during the unprecedented challenges of the COVID-19 pandemic. As researchers and observers of this transformation, we find that this process documents changes in the system and fundamental changes in how the government approaches accountability and performance management in the digital era.



Recently, the implementation of the Government Agency Performance Accountability System (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) in West Java Provincial Government represents a transformative approach to public administration, wherein the government strategically evolved from a “sufficient” categorisation in 2019 to achieving an exceptional “A” predicate from the Ministry of Administrative and Bureaucratic Reform ([Solehudin, 2019](#)).

Besides, this developmental trajectory powerfully demonstrates the government's unprecedented capacity for institutional resilience, particularly during the complex challenges presented by the COVID-19 pandemic. Not to mention, the implementation transcends traditional bureaucratic documentation by emphasising continuous learning, performance evaluation, and responsive governance, thereby establishing a sophisticated model of adaptive administrative management.

Fundamentally, the theoretical foundations of SAKIP implementation reveal a comprehensive and multifaceted approach to public administration that strategically integrates advanced performance management mechanisms with robust accountability frameworks ([Afifah et al., 2022](#)). Additionally, the government's innovative strategy effectively bridges the critical gap between administrative operations and societal expectations by establishing systematic mechanisms for public oversight, performance documentation, and external validation.

Consequently, this approach addresses immediate administrative challenges and constructs a sustainable governance model that dynamically recognises the evolving nature of public service delivery and institutional responsiveness ([Leoni et al., 2021](#)). From a literature perspective, the concretization offers profound implications by providing empirical evidence demonstrating how governmental institutions can develop resilience and maintain operational effectiveness during systemic disruptions.

Similarly, the West Java Provincial Government has successfully created an adaptive governance framework that responds dynamically to changing societal needs. Nevertheless, the systematic performance management approach cultivates a culture of continuous improvement, enabling the government to progressively enhance its operational effectiveness and public service delivery mechanisms through strategic institutional learning and responsive administrative practices.

Scholarly analysis reveals that this SAKIP implementation contributes significantly to public administration theory by presenting a comprehensive case study of performance accountability systems. Notably, the approach simultaneously addresses critical governmental challenges by rebuilding public trust, improving institutional credibility, and fostering a more transparent governance ecosystem.

Wherefore, this approach illuminates the potential for governmental institutions to reimagine administrative processes, transforming traditional bureaucratic structures into responsive, adaptive, and continuously evolving organisational systems. Notwithstanding, it is crucial to acknowledge the study's inherent limitations, such as its focused scope on a single provincial government, which consequently constrains broader generalizability and necessitates more comprehensive qualitative research to validate the long-term sustainability of the implemented administrative approach. The implications for public administration extend substantially beyond immediate administrative improvements. Prominently, by establishing a robust framework for

performance management, the West Java Provincial Government has not only addressed contemporary administrative challenges but also created a strategic blueprint for future governance strategies.

Likewise, this implementation represents a fundamental reimagining of governmental accountability, recognising that public service is an inherently dynamic domain requiring continuous institutional evolution and adaptive strategic planning (Ahrens & Ferry, 2021). The achievement of an "A" predicate powerfully validates the government's innovative approach, demonstrating its exceptional ability to create a credible and responsive governance model that effectively navigates complex administrative landscapes.

### **Strengthening and Supervision of West Java Provincial Government's SAKIP Post Covid - 19**

Implementing the Government Agency Performance Accountability System (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) in the West Java Provincial Government represents a groundbreaking approach to public administration that fundamentally transforms traditional bureaucratic paradigms, particularly in the complex post-pandemic institutional landscape. Moreover, by achieving an "A" predicate from the Ministry of Administrative and Bureaucratic Reform, the government has demonstrated administrative compliance and articulated a sophisticated model of institutional resilience and strategic adaptation.

Moreover, this implementation embodies a comprehensive performance management framework that strategically integrates multiple dimensions of governmental effectiveness, recognising that contemporary public administration requires a dynamic, responsive, and holistic approach to institutional governance. Additionally, the approach represents a critical departure from conventional administrative methodologies, positioning the West Java Provincial Government as a pioneering adaptive and innovative public sector management model. From a scientific perspective, the research reveals several critical findings that contribute significantly to our understanding of adaptive governance mechanisms.

Specifically, the (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) implementation demonstrates an innovative approach to performance measurement that transcends conventional administrative metrics by creating a nuanced framework connecting capability assessments with strategic target achievement. Similarly, this approach represents a sophisticated understanding of institutional adaptability, where performance accountability becomes critical for organisational learning and continuous improvement.

Nonetheless, the implementation's supervisory dimensions are particularly noteworthy, as they go beyond traditional administrative oversight by integrating rigorous financial analysis with broader societal impact assessments. Consequently, this holistic evaluation framework transforms bureaucratic monitoring into a sophisticated mechanism of responsive governance, acknowledging the complex interdependencies between administrative processes and societal welfare.

The implementation of SAKIP offers valuable insights into adaptive governance, showing how government institutions can build resilience and maintain effectiveness during disruptions. It creates a flexible and transparent performance management system, a critical example of institutional transformation (Lozano et al., 2023; LÜHRMANN et al., 2020). The approach demonstrates how administrative challenges can be transformed into opportunities for continuous improvement and organisational growth. The West Java Provincial Government has developed a strategic model that surpasses traditional bureaucratic frameworks by prioritising flexibility and ongoing learning.

This model redefines public administration, providing a solid example of how it can evolve to tackle complex societal challenges more effectively. The research suggests multiple promising avenues for future investigation, thus facilitating a comprehensive understanding of adaptive governance mechanisms. Specifically, potential research trajectories include:

- Comparative analysis of SAKIP implementation across different regional governments.
- Detailed examination of the specific mechanisms enabling institutional adaptability.
- In-depth studies exploring the cultural and organisational factors supporting continuous administrative improvement.
- Comprehensive investigation of the long-term impact of adaptive governance models on public service delivery.

However, while the research provides compelling insights, several limitations must be critically acknowledged. Primarily, the study's focus on a single provincial government constrains broader generalizability. Additionally, more comprehensive qualitative research is needed to validate the long-term sustainability of the implemented approach.

In addition, potential contextual variations might significantly influence the effectiveness of implementation in different administrative environments. Consequently, future research must address these limitations to develop a more robust understanding of adaptive governance strategies. The SAKIP implementation offers profound implications for public administration theory and practice, fundamentally reshaping our understanding of governmental effectiveness.

Lastly approach provides a blueprint for developing responsive and adaptive governance mechanisms that prioritise institutional flexibility and continuous improvement. Furthermore, it demonstrates the potential for transforming bureaucratic systems through strategic performance management. Additionally, the implementation highlights the critical importance of creating flexible institutional frameworks capable of responding to complex and rapidly evolving societal challenges. Consequently, this approach represents a significant advancement in public administration, offering a sophisticated model for governmental institutions seeking to enhance their operational effectiveness and responsiveness.

The West Java Provincial Government's approach represents a paradigmatic shift in understanding public administration, creating a comprehensive and flexible performance accountability system that establishes a potential benchmark for regional governance in Indonesia. Moreover, the implementation goes beyond administrative compliance, offering a strategic model prioritising continuous learning, institutional flexibility, and responsive governance. Furthermore, by



integrating advanced performance management mechanisms with robust accountability frameworks, the government has developed an innovative approach that addresses the multifaceted challenges of contemporary public service delivery. Additionally, this strategic approach demonstrates how governmental institutions can systematically transform administrative challenges into opportunities for institutional growth and societal impact.

In conclusion, the (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) implementation represents a sophisticated, forward-looking approach to public administration that provides a compelling model of institutional adaptation and performance accountability. Further, it demonstrates how governmental institutions can develop innovative strategies to navigate increasingly complex administrative landscapes, transforming challenges into opportunities for systematic improvement and organisational evolution.

The research contributes significantly to our understanding of adaptive governance, offering a nuanced framework for public administration scholars and practitioners. Additionally, by prioritising transparency, continuous learning, and responsive institutional design, the West Java Provincial Government has created a dynamic model of governance that extends far beyond traditional administrative frameworks.

This implementation serves as a critical case study in institutional innovation, illustrating the potential for governmental systems to develop resilience, maintain operational effectiveness, and continuously improve their performance management strategies (Bandy, 2013). Yet, as contemporary societies face increasingly complex challenges, this approach provides a valuable blueprint for developing more adaptive, responsive, and effective public administration mechanisms. Besides, the research underscores the importance of viewing public administration as a dynamic, evolving domain that requires continuous innovation, strategic thinking, and a commitment to institutional learning and adaptation.

### Future Direction: Enhancing SAKIP for Long-Term Institutional

Several strategic directions should be considered to enhance the (SAKIP, *Sistem Akuntabilitas Kinerja Instansi Pemerintah*) further and ensure its long-term impact on governance such as:

- **Strengthening Accountability Frameworks Post-Pandemic**

The COVID-19 crisis exposed significant weaknesses in public sector accountability, particularly regarding emergency oversight. Then, moving on, there is an urgent need to refine oversight mechanisms to handle future crises effectively. One essential improvement could be establishing real-time monitoring systems for public funds, ensuring transparency throughout crisis management. Public trust depends on the government's ability to provide visible, verifiable reports, especially during emergencies. As such, implementing more robust accountability frameworks will be essential for rebuilding public confidence in government actions and enhancing the effectiveness of future responses to crises.

- **Promoting Public Participation in the Accountability Process**

A central goal of SAKIP is to involve the public in evaluating and improving the performance of public institutions. Next, a concerted effort should increase public awareness and

engagement in the performance evaluation. It could be done by creating accessible platforms where citizens can review SAKIP reports and provides feedback on government performance. Incorporating public input into the performance management cycle would help strengthen the relationship between the government and the citizens it serves. This approach would foster a more participatory governance model, ensuring that public policies and programs align more closely with the needs and expectations of the community.

- **Integrating Technological Solutions for Transparency and Efficiency**

As technology continues to play a crucial role in governance, the future of SAKIP should include integrating digital tools to facilitate real-time performance monitoring and reporting. Implementing online platforms, data visualisation tools, and mobile applications would significantly improve the accessibility of performance data. This would allow citizens and stakeholders to track government activities and outcomes easily. These technological solutions enhance the efficiency of the SAKIP process and promote transparency by providing the public with immediate access to up-to-date and accurate information. Additionally, such tools can offer instant feedback on performance metrics, enabling swift adjustments when necessary and improving overall accountability.

- **Institutionalizing Continuous Learning and Adaptation**

Continuous learning should become a central focus for the West Java Provincial Government to maintain an effective performance accountability system. This could be achieved by prioritising training and capacity-building programs for officials at all levels of government. Institutionalising continuous learning would ensure that government personnel are equipped with the skills and knowledge needed to adapt to emerging challenges and adopt best practices in performance management. This focus on learning would foster a culture of innovation and adaptability within the government, helping it remain responsive to internal and external changes. Moreover, this commitment to education would improve institutional effectiveness and enhance the quality of public service delivery.

- **Aligning SAKIP with Broader Governance Reforms**

Finally, the success of SAKIP should be integrated into a more comprehensive framework of governance reforms. To maximise its impact, SAKIP should align with other reforms to improve efficiency, transparency, and public trust. By linking SAKIP with broader initiatives, such as civil service reforms, anti-corruption efforts, and decentralisation programs, the government can foster a more holistic approach to governance. This alignment would enhance the effectiveness of SAKIP and create a more integrated and accountable public administration system. In doing so, the government could strengthen its governance capacity, ensure the efficient use of public resources, and maintain long-term public trust.

Analytical, we found that the implementation of SAKIP (Government Agency Performance Accountability System) in West Java Province presents a case study that provides a paradigm that supports and expands the theory of governance whose connotation leads to public accountability. It evidences the achievement of the “sufficient” categorisation of the “A” predicate, which shows how the actualised work mechanism makes it a model of institutional resilience realised in practice during times of crisis.

In addition, based on the study of Ahrens & Ferry (2021) on dynamic governance reveals that the West Java experience shows how a strengthened oversight system increases public trust through three main mechanisms, namely transparent performance metrics, real-time monitoring capabilities, and integrated stakeholder feedback. However, we recognise that the study's limitations go beyond geographical boundaries, including the potential for data bias in media reporting and the challenge of isolating the impact of SAKIP from concurrent reforms. Thus, the findings contribute to the theoretical perspective by illustrating how bureaucratic adaptation can be developed systematically through a performance accountability framework.

The practical implications of this study suggest a replicable model for other provinces, which relies on three key factors: (1) strong digital infrastructure, (2) sustained political will for transparency and (3) institutional capacity for future learning. Thus, this analysis reveals that SAKIP's success in West Java represents more than just administrative reform. It shows how the theoretical principles of adaptive governance can be operationalised to enhance public sector resilience and responsiveness in the digital era.

In conclusion, enhancing the effectiveness of and ensuring its long-term impact on governance requires a multi-dimensional approach. By strengthening accountability frameworks, encouraging public participation, leveraging technological solutions, institutionalising continuous learning, and aligning SAKIP with broader governance reforms, the West Java Provincial Government can improve public service delivery and foster greater public trust. This comprehensive strategy will ensure that SAKIP continues to be a vital tool in promoting transparency, accountability, and effective governance in the future.

## **CONCLUSION**

It can be concluded that the practice of accountability in West Java Province is a real effort by the government to support public accountability during the crisis. This achievement shows a real commitment to improving key areas, such as public services, increasing transparency, and being responsive to community needs, especially during this challenging pandemic. Furthermore, the consistent fluctuation of SAKIP scores from 2019 to 2022 shows the government's dedication to increasing administrative capacity, increasing efficiency, and innovating in the provision of public services. It is formulated through one of the key factors contributing to this success, which is a strong focus on monitoring and supervision.

Here, the West Java Government has ensured that the evaluation not only covers financial aspects but also includes a broader view that includes the social impact of a policy and how the policy contributes to improving community welfare. In addition, the second point is public transparency, which is a top priority. By reporting SAKIP results clearly and accurately to the public, the government has fostered trust and opened up lines of communication so that collaboration between the government and the community is established. It proves that SAKIP is not just a bureaucratic requirement but an important tool to strengthen the government-community relationship.

However, despite these positive developments, this study has limitations. The narrow focus on West Java may not fully reflect how SAKIP operates in other provinces, and the data used may be biased, especially in media reports, which may not always provide a complete or unbiased perspective. Thus, these limitations highlight the need for further research exploring the implementation of SAKIP in other areas. This study also recommends a more comprehensive understanding of the system's effectiveness in various contexts. Leftover, it is essential to investigate potential data gaps or biases that may affect the accuracy and validity of the findings, ensuring that future research provides a more accurate and reliable picture of the impact of SAKIP.

#### AUTHOR'S CONTRIBUTION STATEMENT

Maria Lusiana Florentin Werang (<https://orcid.org/0009-0006-9369-3708>), contributed to the study's conceptualisation, referring to the research design and data collection. Mia Rizki assisted in the literature review, data collection, and analysis and contributed to the interpretation of the data. Priscilia Yolandasari contributed to the analysis of the findings, mainly focusing on the implementation of SAKIP and its social impacts. Nicolaus Petrus Likuwatan Werang (<https://orcid.org/0009-0001-5344-8429>), provided expertise on the methodology, particularly in evaluating governance models, and contributed to the adopted theoretical framework. All authors have reviewed and approved the final manuscript.

#### CONFLICT OF INTEREST

No potential conflict of interest was reported by the author(s).

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