

**ANALISIS PENERAPAN SAKIP DALAM MEWUJUDKAN GOOD
GOVERNMENT GOVERNANCE DI SEKRETARIAT DPRD
KABUPATEN BULELENG**

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ABSTRAK

Penelitian ini bertujuan untuk menganalisis penerapan Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) dalam mewujudkan good government governance di Sekretariat DPRD Kabupaten Buleleng. Dalam penelitian ini menggunakan metode kuantitatif deskriptif dengan instrumen pengumpulan data berupa wawancara, observasi, dan studi dokumentasi. Hasil penelitian yang diperoleh yaitu penerapan Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) sudah berjalan dengan baik dengan menindaklanjuti hasil rekomendasi tahun sebelumnya dan memiliki sarana prasarana yang mendukung. Walaupun, kompetensi sumber daya manusia masih kurang kompeten dan adanya tumpang tindih peraturan. Selain itu, terdapat kegiatan yang tidak mencapai target yaitu medical check-up pimpinan dan anggota DPRD. Namun, dalam menjalankan program dan kegiatan tersebut telah menunjukkan efektivitas kinerja dan efisiensi pengeluaran. Sedangkan dalam penerapan good government governance juga telah berjalan dengan baik dengan membuat laporan pertanggungjawaban kepada masyarakat setiap tahunnya dan telah memiliki website resmi sebagai bentuk transparansi dengan mempublikasi dokumen penting dan kegiatan yang dilaksanakan serta melaksanakan kegiatan dengan melibatkan masyarakat dan juga mentaati peraturan yang berlaku.

Kata kunci: SAKIP, Good Government Governance, Capaian Kinerja

**ANALYSIS OF THE IMPLEMENTATION OF SAKIP IN REALIZING
GOOD GOVERNMENT GOVERNANCE IN THE SECRETARIAT OF THE
DPRD OF BULELENG DISTRICT**

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ABSTRACT

This study aims to analyze the application of the Government Agency Performance Accountability System (SAKIP) in realizing good government governance in the Buleleng Regency DPRD Secretariat. In this study, a descriptive quantitative method was used with data collection instruments in the form of interviews, observations, and documentation studies. The results of the research obtained are that the implementation of the Government Agency Performance Accountability System (SAKIP) has been running well by following up on the results of the previous year's recommendations and has supporting infrastructure. Although, the competence of human resources is still incompetent and there is overlap in regulations. In addition, there were activities that did not reach the target, namely medical check-ups of leaders and members of the DPRD. However, the implementation of these programs and activities has shown the effectiveness of performance and efficiency of expenditure. Meanwhile, the implementation of good government governance has also gone well by making accountability reports to the community every year and has an official website as a form of transparency by publishing important documents and activities carried out as well as carrying out activities by involving the community and also obeying applicable regulations.

Keywords: SAKIP, Good Government Governance, Performance Achievements