ONLINE BASED PERFORMANCE MANAGEMENT DEVELOPMENT IN THE GOVERNMENT OF SAMARINDA CITY

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ABSTRACT

This research aims to determine how performance management in service work units implements performance monitoring and evaluation systems in Samarinda City's governmnet agencies. The Samarinda City Government has developed an online-based agency performance accountability system called G-SAKIP. Descriptive research using qualitative descriptive analysis method. The result of this research is the implementation of G-SAKIP in all SKPD in Samarinda City. In the performance of G-SAKIP, the initial document which is very important to be prepared by SKPD is the Strategic Plan (RENSTRA). Also, it is necessary to use information and communication technology to accelerate bureaucratic reform in the accountability of government agencies' performance. This effort is a quick and precise step in synchronizing accurate performance data and databases. This application requires a joint commitment by maximizing available resources such as human resources, hardware/internet networks. In this case, the G-SAKIP system guarantees government agencies' performance accountability system and facilitates performance planning and reporting.

INTRODUCTION

Information systems have existed and have become necessary for every human being from ancient times until now; without information, humans can experience difficulties in socializing with the outside world. With the increasingly sophisticated digital world, it will affect the world's information system. They started from the information system needed in a small scope to an enormous area, such as the community's life and the state, starting from the minor government structure such as the RT level to the highest network. The information system itself changes from time to time towards a better and more effective work process. Inventions such as cell phones or computers make it easier to manage information systems.

Exchange of information using information systems. Management in government agencies uses data to obtain crucial business-related information, such as knowing information about human resources, stakeholders, and how government agencies manage information needs related to partners, social life in the community, and the organization's latest news scope. To accelerate bureaucratic reform in accountability for government agencies' performance, utilizing information and communication technology is essential in this day and age. This effort is a quick and precise step in synchronizing accurate

performance data and databases. This application requires a joint commitment by maximizing available resources such as human resources, hardware/internet networks.

Public accountability is the cornerstone of the process of good governance. Therefore, the Government must be responsible for all activities and their implementation for the community. In government agencies themselves, public accountability is providing information about government activities and support to related parties. The main emphasis of public accountability is giving information to the public and other constituents of interest to stakeholders.

In this case, (Lukito, 2014) explains that accountability has the meaning of administrators and public activities' obligation to explain and answer all steps related to all decisions and processes made and accountability for results and performance. (Setiyono & Admojo, 2014) also explain that accountability is a concept that has several meanings. Use of terminology through pictures such as the ability to answer, responsibility, liability, and other vocabulary related to "accountability expectations." Thus, accountability includes the expectations or assumptions for the relationship between credential giver and recipient.

A system is a unity of elements or units interconnected and influences each other to appear in their complete form, work, function, or move in harmony, supported by many necessary procedures. The system is a series. Performance of activities planned to handle repetitive work in a uniform and integrated manner (explaining information sources) (Tahir *et al*., 2014).

The Government Agency Performance Accountability System or commonly abbreviated as SAKIP, is one of the management tools in the framework of government decentralization; G-SAKIP is expected to improve government performance, namely the development of an accountability system called the Government Agency Performance Accountability System (SAKIP) (Tahir *et a*l., 2014). G-SAKIP is a Government Agency Performance Accountability System application that facilitates monitoring and controlling performance to improve work units' accountability and performance. This application displays the process of performance planning, performance budgeting, activity / sub-activity linkages in achieving performance targets, and monitoring and evaluating the achievement of SAKIP, which is a systematic series of various actions, tools, and procedures designed to determine and measure, data collection, summarizing, classification as well as performance reporting to government agencies in the context of accountability and performance improvement. The priority of implementing this government management system is to hope for an increase in outcome-oriented responsibility.

In Presidential Instruction No. 7/1999, it is stated that the purpose of the Government Agencies Performance Accountability System is to encourage the creation of accountability for the performance of government agencies as one of the prerequisites for the creation of a good and reliable government. The Government Agency Performance Accountability System is implemented in all government agencies' main activities

contributing to government agencies' vision and mission. In this case, the author will discuss developing an online-based agency performance accountability system in the Samarinda City government environment.

LITERATURE REVIEW

Management information system (commonly known as MIS) is applying information systems to support the information needed by all levels of management. Determination of management information system (MIS) as a collection of information system interactions responsible for collecting and processing data to provide helpful information for all management levels in planning and control activities. In theory, the SIM does not use a computer, but a complex SIM can't function without involving computer elements in reality. Also, a driver's license is always associated with computer-based information processing (Rocheleau, 2011).

Accountability is an ethical concept that is close to public administration and government that has a meaning that is sometimes used synonymously with the idea of responsibility, which can be questioned (answerability), which can be blamed (blameworthiness), and which has a liability, including other terms that have a connection with the hope of explaining it one aspect of public accountability (Aziz & Rahmadani, 2019). The principle of accountability stipulates that every activity and the result of government administration activities through public bureaucracy must be accountable to the public. (Aziz & Rahmadani, 2019) said that the characteristics of responsible government are (1) able to present information on governance openly, quickly, and appropriately to the public, (2) able to provide satisfactory services for the community, (3) able to explain and account for each of its policies to the public, (4) able to provide space for the public to engage in the development process and government and (5) as a means, for the public to assess the performance of the government.

Public accountability is known only in countries that accept democratic concepts that regard the people as a crucial factor. The principle of responsibility stipulates that every activity and the result of state organizing activities must be accountable to the people as the country's highest sovereignty holder (Sawir, 2017). According to Mardiasmo in Sawir journal (2017), there is a concept in public accountability, namely, Accountability for Probability, related to abuse of power, while legal responsibility is related to the guarantee of compliance with laws other regulations required in the use of public resources. Process accountability is related to whether the procedures used in carrying out the task are good enough in terms of the adequacy of accounting information systems, management information systems, and administrative functions.

The Presidential Decree also mentioned that the objectives of the Government Agency Performance Accountability System are:

a. Make government agencies accountable to operate efficiently, effectively, and responsively to the community's aspirations and environment.
b. Realization of transparency of government agencies.
c. Completion of community participation in the implementation of national development.
d. Maintaining public trust in the government.

METHODS

In this study, the author discusses the research focus on how the management of performance management in official work units with the implementation of G-SAKIP in the Samarinda City Government. Types of research that the authors do are descriptive research using analytical methods qualitative descriptive. In this section, the writer will analyze the data obtained in the field. In this study, the data analysis technique used by Linclon and Guba in Moleong (2018) consists of four activities carried out from start to finish completion of activities, namely:

a. Collected data through observation or interviews, then recording and typing, and editing as needed.
b. Reduction, namely selecting the existing data, sharpens its data analysis, summarizes and removes unnecessary data.
c. Providing data provides data and simplifies the data obtained to facilitate research in concluding.
d. I concluded by verifying by reviewing records or data, and analyzing the cause and effect, including exchanging ideas with group members.

RESULTS

Indispensable performance management system in the face of a dynamic and competitive environment, aligned with the goals and objectives of the organization and continue to be applied and developed, especially for public organizations in developing countries to maintain multiple perspectives in measuring performance using balance scorecard, complemented by providing feedback on employee performance based on multidirectional information sources (Zulystiawati, 2014). Today, it is needed to accelerate Bureaucratic Reform in Government Agency Performance Accountability by utilizing information and communication technology. This effort is a quick and precise step in synching accurate performance data and databases. A joint commitment is required in this application by maximizing available resources such as HR, hardware/internet networks. In connection with this, the Samarinda City Government has developed an online-based agency performance accountability system called G-SAKIP, which is very simple in the hope of facilitating planning to performance reporting.

SKPD user

G-SAKIP itself has a function to facilitate SKPD users in doing their work and starting from documenting documents to the stage of performance reports with the online system. The hope is through the G-SAKIP Samarinda city government to serve its subordinates well so that the aim to unite perceptions in strengthening Performance Accountability of Government Agencies in general and SKPD, in particular, can be realized. The results that Febiani *et al*. (2017) explained significantly influence the effectiveness of SAKIP application in the United Work Directorate General Cipta Karya Ministry of Public Works Provinsi Riau Islands. Empirical results of this research showed that engagement between employees (participation in decision-making, teamwork, communication) could improve performance results to achieve the organization's desired value and objectives. One of the advantages of private-sector e-commerce is its ability to expand geographical boundaries even further (to reach globally); by definition, geographic factors limit the juridical sector.

The public sector is restricted to serving its geographical boundaries, meaning the Government serves only its citizens in limited numbers and a specified geographical area, not a world market. Unless the jurisdiction is extensive (state), this makes e-commerce less efficient than private sector companies. These observations support the argument that government generalists will lag behind private sector organizations and, in the case of those with limited resources, will wait for the cost of new technology to fall before investing. Strategies using information technology to identify and eliminate bad habits are not possible. Other features are most likely to distinguish public and private systems, such as the complexity of the purpose used.Of course, the inherent importance of accountability, openness, and equality distinguishes the two types of systems. G-SAKIP itself has a function to facilitate SKPD users in doing their work and documenting documents to the stage of performance reports with the online system.

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The Municipal Government of Samarinda utilizes G-SAKIP to unify perceptions in strengthening the accountability of government agencies' performance in general and SKPD in particular. This is one of the differences between the public (government) and private sectors. Public-private literature has little attention to organizational behavior; most research focuses on job satisfaction, motivation, identification, and commitment. So that IT training is a significant new thing to compare the conduct of public and private organizations, what the Samarinda City Government is doing in the public sector. The Samarinda City Government provides training in the form of a manual to explain the implementation of G-SAKIP. The manual discusses G-SAKIP. The G-SAKIP handbook discusses the operating flow of G-SAKIP. The flow chart of G-SAKIP implementation is as follows:
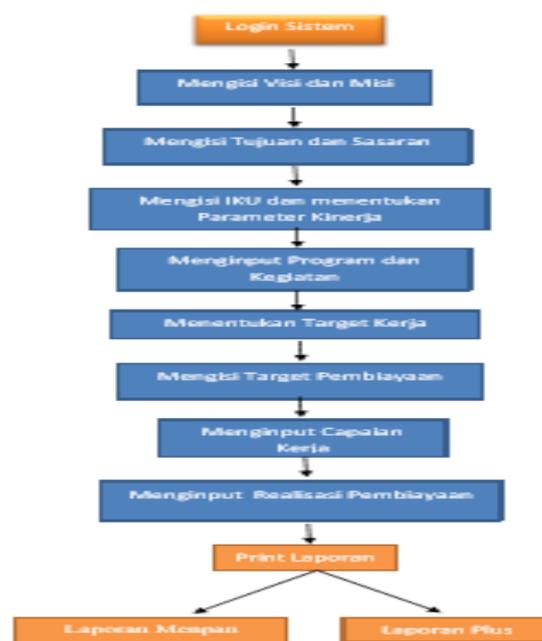

Figure 1. Flowchart of the implementation of G-SAKIP

The difference in training in the private sector and the government, especially in Samarinda, can be seen from the activities carried out if the private sector might emphasize face-to-face training. The Samarinda City Government explained more about the application of G-SAKIP through a guidebook to be more time-efficient and cost-effective.

The explanation above concluded that the application of IT in the public sector, especially in the Samarinda City Government, seeks to implement best practices to unite perceptions in strengthening the Performance Accountability of Government Agencies in general and SKPD in particular. To realize the best approach, the Samarinda city government has conducted training by distributing the G-SAKIP handbook so that all agencies can clearly understand the implementation of G-SAKIP.

Information Technology Planning in the Public Sector

Presidential Instruction No. 7 of 1999 on Performance Accountability of Government Agencies requires that every government agency be responsible for carrying out its duties and functions, including managing existing resources based on a strategic plan. Permenpan & RB Number 29 the Year 2010 concerning Guidelines for The Preparation of Performance Determination and Reporting of Performance Accountability of Government Agencies (Wiryanto & Afif, 2003).

In this case, the Kaltim Government has a vision - REALIZATION OF QUALITY DEVELOPMENT PLANNING FOR THE WELFARE OF KALTIM IN 2018. By the vision, Bappeda Prov. East Kalimantan set 3 (three) missions to realize the idea, namely:

a. Develop Quality Planning and Integrated with Regional Development Budget
b. Coordinate effectively and efficiently based on statistical data and spatial data.
c. Improving Monitoring and Evaluation of Achievement Regional Development Performance.

LKJLP Bappeda Prov. East Kalimantan is a form of accountability for the Bappeda Performance Provincial Agreement. East Kalimantan contains The Planning, Achievement, and Realization of performance indicators from strategic objectives. Selected Goals and performance indicators included in the Key Performance Indicators (KPI) Bappeda Prov. East Kalimantan Year 2014-2018 as stated in Bappeda Prov. East Kalimantan Year 2014-2018.

Strategic Plan or Strategic Plan is a document prepared as a guideline and used for five years of leadership of the Regional Head and Deputy Head of Elected Regions to implement SKPD services (specifically) and regional development (in general). Regional Devices develop a strategic plan based on the Regional Medium Term Development Plan (RPJMD). The strategic plan of Regional Devices contains goals, objectives, programs, and development activities in the framework of the implementation of Mandatory Government Affairs and Elected Government Affairs by the duties and functions of each Regional Device. The strategic plan of regional devices is formulated in the draft Regional Work Plan (Renja) and used to prepare the Regional Work Plan (RKPD). Experts agree that the IT strategic plan's formal affairs are carried out and should also be revised periodically at least every year. Blake *et al*. (2003) cited data from the Government Performance Project that high-performing governments tend to update their plans once or

more throughout the year. The Kaltim Government plans to improve Performance Monitoring and Evaluation by using information technology systems to realize the vision. In this case, the Samarinda City government plans to implement a system to monitor and evaluate government agencies' performance. G-SAKIP will be implemented in all SKPD in Samarinda City.

Today, it is needed to accelerate Bureaucratic Reform in Government Agency Performance Accountability by utilizing information and communication technology. This effort is a quick and precise step in synching accurate performance data and databases. In this application, a joint committee is required by maximizing available resources such as HR, hardware/internet networks. In connection with this, the Samarinda City Government has developed an online-based agency performance accountability system called G-SAKIP that is very simple in the hope of facilitating planning to performance reporting. In this G-SAKIP Application, an essential preliminary document prepared by SKPD is the Strategic Plan (RENSTRA).

Procurement of Information Technology for the Government

An essential step in the needs assessment is to calculate the cost of the existing system. These costs help in determining the amount to be budgeted for the purchase. Today's emphasis is on calculating Total Cost of Ownership (TCO), which includes capital costs (e.g., software, hardware, configuration, and training), operational, and administrative support costs (e.g., administrative support costs and cost increases such as monthly costs for mobile. services), and end-user costs such as decreased productivity due to the learning curve and also financing procurement targets.

The implementation of financing procurement is also an essential step in every information technology made. The organization can determine how much the organization's target funding, expenditure, and income is like the one made by the Samarinda City government. The Government Agency Performance Accountability System system helps synergize performance data and accurate databases; there is a menu of Financing Targets and Financing Realization in its features. On the Financing Target menu, use of budget ceilings in a year and for the Financing Realization contains the budget used from several activities carried out in that year.

Information and Communication Technology government has cost a lot of money that impacts the waste of spending on information and communication technology is constantly growing every year, but the utility of Information and communication technology only reaches 30%. The disintegration of the government's information system. Information security risks, lack of confidence in the validity of the data.

So, despite all the talk about TCO, it seems that most organizations focus on easy-to-measure costs in comparing options. Therefore, in G-SAKIP created, there is a Financing Realization menu so that users can find out the budget used so that the expenses incurred

are not much because the system can monitor the use of costs. Concerns may arise regarding the distinction between recurring (or ongoing) costs and one-time costs. Organizations need to know how much maintenance and updates will cost to compare plans fairly and budget accurately for them. User Fees, some governments use user fees to provide certain services such as e-government functions. User fees can be a source of IT funding for utilities but provide little money for electronic government functions. Some people view these IT activities as providing services to the public, and they do not want to prevent adoption by using additional costs. However, they can raise other charges to pay for e-government system fees.

Design for Information Technology (IT) in Government

Guide Information Technology Design in Government by a deep understanding of political, economic reform, and modernization. For the long term, this process involves experimentation, learning, and adaptation. Thus, institutional change and innovation are needed to cut traditional government activities replaced in a way that has not happened before (Harimurti, 2010).

Steps in designing information technology (IT) in government are best practices. In best practices seen at all levels of government and organization. Organizations often research practices in their organizations to identify best practices or hire consultants to do so. Its (information technology) best practices help do the following: (1) Solving problems; (2) Increase productivity or save resources; (3) Improve quality, timeliness, or accuracy; and (4) Increase customer satisfaction. By the case discussed, G-SAKIP Samarinda City, best practice is:

a. G-SAKIP is built to facilitate planning to performance reporting.

b. With G-SAKIP productivity, performance planning and performance reporting can be done and save more costs, rather than using it manually.

c. With the implementation of G-SAKIP, synergize data and database performance quickly and precisely.

d. G-SAKIP aims to unite perceptions in strengthening Government Agencies' Performance Accountability in general and especially SKPD.

They concluded that the implementation of G-SAKIP in Indonesian government agencies is quite good. However, few agencies in districts/cities use the G-SAKIP system. Government agencies in Samarinda have widely implemented this system. Samarinda city government has officially planned this system to know or evaluate all agencies' performance in Samarinda. As for something designed or created by the government, creating a more effective management information system to make it easier for users. However, in sharing this information, not all government agencies can access employees; only the chairman or secretary can access G-SAKIP.

Politics, Leadership and Information Technology

Government Agency Performance Accountability System in electronic form which is a government performance information system that uses web-based information and communication technology (ICT) so that it can facilitate both regional organizations (OPD) as data producers to inform the OPD Performance and Samarinda City Government to the public as data users can access this information anywhere and anytime with an internet connection. The implementation of G-SAKIP in Samarinda City by the Samarinda City Government in collaboration with the Communication and Informatics Office. The information contained in the G-SAKIP application include:

1. Strategic planning (RENSTRA)

2. Key Performance Indicators

3. Performance determination

4. Annual performance plan

5. ATTACHMENT

6. Performance agreement letter

The rules in Presidential Regulation No. 29 of 2014 concerning Government Agency Performance Accountability System in Article 5 of SAKIP consisting of; 1) Strategic plan; 2) Performance agreements; 3) Performance measurement; 4) Processing of performance data; 5) Performance reporting and; 6) Review and evaluation of performance. Then G-SAKIP organized by the Samarinda City Government is carried out correctly by applicable regulations.

In the Book of Public Management Information Systems, Rocheleau (2011), in chapter IV, it is mentioned that organizations tend to be sensitive in providing information to outside parties, mainly if it reflects the quality of the organization's operations. However, G-SAKIP, organized by the Samarinda City Government, opens transparent opportunities to provide specific information related to each government agency's performance level in Samarinda City. Through knowledge about government performance in G-SAKIP, the public can determine how government agencies' level of understanding can encourage the realization of good governance—furthermore related to computing and communication patterns. In the G-SAKIP application's main menu, several menus, such as the program and activity menu, contain several programs and activities carried out in that year. The work performance menu includes realizing the performance targets' achievement, which determines the actions at the beginning of the year. MENPAN report menu, in this menu users, can print or preview reports before printing; there are eight kinds of information that can be obtained, including RENSTRA (Strategic Plan), KPI (Key Performance Indicators), CTR (Annual Performance Plan), TAPKIN (Performance Determination), Performance Agreement Letter and Certificate review.

Further discussions on the external politics of information management that explain how computing can engage with external politics include:

a. Information Technology is used to determine the performance of the Website
b. Public computers may be used for political purposes
c. Use of information systems together between various levels of government and private organizations
d. The rise of the World Wide Web and e-government has created political potential
e. Catastrophic or major computer failures can bring negative attention to public organizations
f. Various computing technologies are seen as a way to increase citizen participation in government

Related to the implementation of G-SAKIP in Samarinda City Government by comparing some of the above; First, G-SAKIP is an information technology used by both the government and the public to determine government performance agencies online through the web and G-SAKIP applications. Second, the information contained in G-SAKIP can be used for political purposes by several parties within government agencies and outside government agencies (political opponents). Third, G-SAKIP triggers integration and coordination between relevant agencies so that information exchange can occur. Fourth, G-SAKIP is a form of e-government, so that it certainly creates political potential. Fifth, because the online system based on G-SAKIP reaches the wider community or, the wider community, it cannot be suitable for Samarinda city government agencies in case of failure in the computing system. Sixth, G-SAKIP as a form of utilization of information technology that provides convenience in the administration can increase citizens' participation in the government.

Telecommunications such as cable and internet access are critical to Samarinda city government's provision to stakeholders because they access G-SAKIP only via the internet. If stakeholders do not have the ease of accessing the internet, this will impact each institution's quality of performance assessment in Samarinda city. In managing information and database management, the Samarinda city government must be more careful in taking policies related to G-SAKIP. Besides the way to better service, can use technology and the same database for political and interest purposes. It can even cause controversy. Therefore, supervision is essential to be carried out by internal control officials to the Ministry / Institutions / Local Governments as stipulated in Presidential Regulation No. 29 of 2014 on The Performance Accountability System of Government Agencies in Article 28. Based on some of the explanations above, we can conclude that G-SAKIP, organized by the Samarinda City Government, runs well by the provisions governing the Government Agency Performance Accountability System, namely Presidential Regulation No. 29 of 2014.

Also, in line with the theory in the Bruce Rocheleau System Management Information Book Society, especially chapter IV, although not all are in line, it is said that organizations tend to be sensitive in providing information to outsiders, in G-SAKIP on the

contrary, the use of information technology to meet the principles of transparency for the achievement of Good Government. And the surveillance system in G-SAKIP becomes essential to avoid G-SAKIP for political purposes by certain politicians.

Information and Ethical Management Issues in Government

When governments try to change their services to provide electronic payments and other e-government services, they need to check the privacy and other ethical and legal issues. Training Ethical and legal issues are not an IT specialist area (Nugraha, 2018). Therefore, public organizations' leadership needs to make clear policies on information technology's ethical and legal issues. Also, make proactive efforts to ensure that employees understand and practice implementing this policy in certain situations. The growth of computerized communications and the Internet has raised challenging issues related to accessibility and privacy.

The argument that IT is "not a profession" because it does not have essential characteristics of a professional, such as certification standards and "sanctions for unprofessional behavior." They also show that only 8% of IT professionals have an ACM. By the case study raised, the Government Agency Performance Accountability System to accelerate Bureaucratic Reform in the field of Performance Accountability of Government Agencies by utilizing information and communication technology is needed in adults today. This effort is a quick and precise step in synching accurate performance data and databases. Implementing this commitment is necessary to maximize available resources such as human resources by establishing ethical and legal policies based on information laws that use internet hardware/networks.

In connection with this, the Samarinda city government has developed an online-based agency performance accountability system called G-SAKIP; it makes applications with a code of legal ethics and legal information, with a straightforward information-based data application expected to facilitate planning up to performance reporting. G-SAKIP has two user levels, namely Instance users and Admin user levels:

a. Institutional Users can only process data in one Institution and cannot process data in another Agency.

b. Admin user has the whole level of this application and can access all user agencies' information in the city government and access all menus in G-SAKIP.

User and Admin Agencies in this application are responsible for the data submitted or released related to personal data entered in the G-SAKIP application. Where user data cannot be fully exposed because it is still related to user privacy, it can be concluded that G-SAKIP Samarinda city can already work by the provisions on the application model like this; G-SAKIP was created to develop a more modern and straightforward previous application, Samarinda City Government has formally planned. This system as a system to know or evaluate the performance of all agencies in Samarinda is undoubtedly still in the

corridor of code of ethics and legal code with legal information; expect the use of information data as the primary point in this application to facilitate planning to report performance with relevant data.

DISCUSSION

Performance management has become a way of ensuring administrative accountability, compliance, and standards provision of value-added services (Bratton & Gold, 2017). G-SAKIP is a system to increase accountability of agency performance and improve service quality. Online implementation of G-SAKIP. The implementation of the G-SAKIP system begins with simultaneous counseling and training. Then, the work system of all SKPDs in the City Government area makes performance planning with the G-SAKIP application by the guidelines provided and by providing performance planning input. Input performance measurements, then perform performance reporting. Performance evaluation and Finally, the system will assess the overall data whether an SKPD can carry out its performance correctly to evaluate its performance by producing output data information that will be seen and evaluated by the public. And the G-SAKIP system can guarantee that government agencies' performance accountability system can run according to the targets achieved by existing data in the field because it cannot change the online data system inputted into the system so that the quality of the performance of an SKPD is well measured.

As mentioned earlier, many organizations do not do much or do not conduct systematic evaluations because evaluating them is difficult. Many managers strongly believe in their ability to assess through informal methods. In G-SAKIP, Kota Samarinda considers including work performance to supervise workers' work. By conducting various formal evaluations. Portraying needs values is the first step in assessing how to gather basic information about the organization's most pressing needs. It's part of the planning process that helps set goals for the organization. In G-SAKIP, this is called the Vision & Mission that we can make ourselves in G-SAKIP itself.

IT evaluations are generally rarely done by government institutions, except comparing budgets versus the realization of spending, as a bureaucratic tradition. But if the planned budget is not fully absorbed, then the budget owner is blamed for not managing. So the improvement of conditions that have remained unchanged, getting worse because there is a dual or multi-process. While internal or external auditors rarely conduct IT audits because not many understand how to audit them. Suppose conducting an audit, not far from the orderly aspects of administration, especially the procurement of goods and services (Harimurti, 2010). In G-SAKIP, users can add features to add to the list of programs in any perspective section. Today, it's extensive in its departmental activities, including network infrastructure and services and IT support services for end-users. Most of the activities that are likely to be outsourced in this case are the IT department's responsibility to evaluate contractors' performance. Given the breadth of their training, assess several different

domains by IT evaluation, and organizations need to decide which one is most useful. G-SAKIP can also help monitor its workers' performance development because it uses technology to evaluate even remotely.

Evaluate the overall IT function and the overall investment portfolio to a precise assessment of a single application component (for example, the government financial package's debt function). G-SAKIP has anticipated through a lakip report that automatically prints all messages from scratch by the related SKPD. Evaluations can summarize IT success assessments and use these assessments to make significant IT policies, such as outsourcing most IT functions. Unfortunately in G-SAKIP has not been completed in the evaluation of its own used IT policies.

Differences in time frames can range from a few months to several years, and the selection of a time frame in which will see benefit can be an essential consideration. Several main types of complex software systems, such as Enterprise Resource Programs (ERP) and Geographic Information Systems (GIS), are costly to implement and can take years to deliver results that can recover their investment costs. Not yet known if G-SAKIP has the tools to choose the time frame for its use.

Can be used quantitative and qualitative data in evaluation. Qualitative data references for "rich information" collection techniques such as open and semi-structured interviews help gain interviewees' perspectives about IT and gain insight into issues evaluators may not have realized before the interview. Several cities now conduct focused interviews with elected citizens to get feedback on issues that concern the organization. Thus, qualitative data helps gain insight into problems and understand IT perspectives and contexts within the organization. In general, it is challenging to reduce qualitative data in numerical form. G-SAKIP can collect data from both qualitative and quantitative data. As mentioned earlier, evaluation involves comparison. Organizations can use time-series data to compare their performance on their performance compared to previous years' version. Organizations can also compare results with similar organizations elsewhere, often neighboring organizations with similar organizations' characteristics and constituencies. The comparison in G-SAKIP is not yet known.

An inside person or an outsider can do evaluations. Internal IT evaluations are often done by the IT staff themselves or through the organization's central management. Many organizations employ outside consultants to conduct IT assessments as part of their strategic planning process. Explicit use of G-SAKIP in the Samarinda area; it is unknown whether one can use it outside the Samarinda area.

Evaluation inherently involves sensitive issues because the review makes a statement about its staff's value or value and is reasonable if people are concerned and vigilant about such an assessment. During this time, G-SAKIP can be used for government work to supervise or perform assignments and supervise employees' performance, for the rest is unknown. There has not been much research on the systematic differences between the

evaluation of public and private sector information systems and G-SAKIP. Systematic evaluation requires formal data collection. If the information is not already in the organization's information system, the review will add cost and will only be helpful if the use of such information is by collecting. G-SAKIP has been using this system; this system is called report plus.

CONCLUSIONS

The application of information technology in the public sector, especially in the Samarinda City Government, seeks to implement best practices to unite perceptions in strengthening Government Agencies' Performance Accountability in general and SKPD. To realize the best approach, the Samarinda city government has conducted training by distributing the G-SAKIP handbook so that all agencies can clearly understand the implementation of G-SAKIP. The use of G-SAKIP's performance in Indonesian government agencies is quite good. However, few agencies in districts/cities use the G-SAKIP system. Government agencies in Samarinda have widely implemented this system. Samarinda city government has officially planned this system to know or evaluate all agencies' performance in Samarinda. The system is well designed, and there is a strategic document of this system.

Human Resource quality development has a much-needed position to bridge the result of an increasingly transparent and global world. Human resources training can be through education and training (training) and non-training. Although changing the mindset, morals, and behavior of the HR apparatus through education and training is not easy, it still needs to be done in implementing G-SAKIP, provides understanding for Samarinda City, training, and how to operate correctly and adequately. The goal is that all human resources can carry out programs from the Samarinda City Government.

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