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Digital Readiness Of Public Officials And Performance Accountability Challenges: A Study Of E-Sakip Implementation In Loa Kulu District

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Abstract

This qualitative case study examines civil servants' technological readiness and digital competence in implementing the electronic Government Agency Performance Accountability System (E-SAKIP) in Loa Kulu Subdistrict, Kutai Kartanegara, Indonesia. Data were collected through interviews with five purposively selected informants, observations, and document reviews. The Technology Readiness Index informs the interpretation of attitudes toward technology, while the digital competence framework guides the analysis of information-handling practices. Informants described adapting to E-SAKIP and recognizing the benefits of electronic reporting, alongside uneven operational skills, an ongoing need for technical assistance, data validation problems, incomplete supporting documents, and technical constraints. A comparison of SAKIP evaluation components reported in the undergraduate thesis shows that the overall score declined from 70.35 in 2023 to 51.26 in 2024, with the decline concentrated in performance measurement, reporting, and internal evaluation. These figures provide institutional context but do not establish a causal relationship with individual digital competence. The study argues that readiness to use an application should be distinguished from the ability to produce complete and reliable performance information. The findings suggest a need for integrated capacity building that encompasses digital skills, understanding of performance indicators, coordination, and document validation. The evaluation figures and interview quotations require final verification against primary records before submission.

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INTRODUCTION

The digitalization of public administration is often understood as a shift from paper-based work to electronic systems. In performance accountability management, however, this change has broader implications. Public officials are expected not only to use applications, but also to understand indicators, verify data, prepare supporting documents, and communicate information on time. Therefore, readiness to use technology and the ability to produce performance information suitable for evaluation should be analyzed as two related but distinct issues.

Loa Kulu Subdistrict, Kutai Kartanegara Regency, is a relevant case because informants say it has implemented E-SAKIP since 2022. The research documentation records an SAKIP evaluation score of 70.35 in 2022 and 2023, followed by a decline to 51.26 in 2024. The decline was not uniform across all components: the performance planning score increased slightly, while the measurement, reporting, and internal accountability evaluation scores fell. This summary is based on Table 1.3 of the thesis, which the researcher compiled using the local government's SAKIP website; the original Evaluation Results Report (LHE) still needs to be cross-checked.

The E-SAKIP point of contact (PIC) interviewed for this study noted that some supporting data were incomplete, including individual performance indicator documents that had not been submitted by the assessment deadline. Other interviews described the need for assistance, differences in employees' abilities, network issues, and data revision processes. This suggests that an electronic system has not fully resolved the challenges of producing and validating performance information.

Research on technology readiness highlights users' attitudes toward the benefits and risks of using technology. Parasuraman (2000) developed the Technology Readiness Index (TRI), which comprises four dimensions: optimism, innovativeness, discomfort, and insecurity. Digital competency frameworks, including DigComp, classify information and data management, communication, content creation, safety, and problem-solving as distinct competency areas, separate from willingness to use technology. In this article, both frameworks serve as tools for qualitative analysis, not instruments for measuring readiness scores.

Public management literature offers additional perspectives for understanding these issues. Gil-Garcia, Dawes, and Pardo (2018) highlight the intersection of digital government research and public management, including the importance of information quality and use. Van Dooren, Bouckaert, and Halligan (2015) position performance

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information as part of the management cycle, rather than merely an administrative output. These perspectives allow the analysis of E-SAKIP to move beyond whether civil servants can operate the application and toward whether the information it produces can be used for measurement, reporting, and organizational learning.

Empirical research in Indonesia shows that performance accountability issues cannot be reduced to software problems alone. Through an analysis of SAKIP reform in local governments, Salomo and Rahmayanti (2023) identify slow progress and a tendency toward formalism associated with regulatory arrangements, norms, cognitive culture, and management issues. Danar (2024), in a quantitative study of E-SAKIP, highlights digital maturity, relative advantage, and resistance to change as important factors in administrative transformation. These studies provide different contexts: the first focuses on institutions and management, while the second focuses on digital adoption and change. The Loa Kulu case extends the examination to everyday work practices, particularly the submission and review of performance documents.

Two questions are posed: (1) How do civil servants' digital readiness and competencies support the implementation of E-SAKIP in Loa Kulu District? and (2) How are limitations in digital competencies and organizational support associated with obstacles to managing performance information through E-SAKIP? This article contributes by analytically distinguishing between technology readiness, information management competencies, and performance accountability processes.

Under Indonesia's performance accountability policy, evaluations assess not only document availability but also the quality of planning, measurement, reporting, and internal evaluation. Minister of Administrative and Bureaucratic Reform Regulation No. 88 of 2021 provides an AKIP evaluation framework that distinguishes among these components. Accordingly, successfully uploading files to an application and managing performance effectively are two different things and should not be treated as equivalent (Ministry of Administrative and Bureaucratic Reform, 2021).

The gap examined in this article is analytical: the research data show a willingness to learn an acceptance of technology, while also revealing issues with validation, document completeness, and accuracy in information management. TRI literature helps explain users' tendencies to adopt technology, while DigComp distinguishes the skills needed to access and manage digital information and solve problems involving it. However, neither framework is sufficient to explain the full range of performance-accountability requirements without considering organizational processes (Parasuraman, 2000; Vuorikari et al., 2022).

This study does not assess the overall success of the E-SAKIP policy or explain changes in evaluation scores through statistical analysis. The research questions focus on (1) public officials' digital readiness and competence in using E-SAKIP and (2) the

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relationships reflected in informants' experiences among digital skills, organizational support, and barriers to performance-information management. The expected contribution is an empirical explanation of the difference between adopting an application and having the capacity to produce performance information that can be evaluated.

Literature on government digital transformation emphasizes that using technology is not the same as organizational change. Drawing on interviews with experts, Mergel, Edelmann, and Haug (2019) distinguish the digitization of activities from transformation, which also requires changes to work processes, relationships, and bureaucratic culture. This perspective is relevant to interpreting the case of Loa Kulu: operating E-SAKIP is part of administrative change, while the quality of performance information is also shaped by how documents are prepared, reviewed, and coordinated. This reference is used as a conceptual point of comparison, not as evidence that conditions in Loa Kulu are identical to those at the research site studied by Mergel and colleagues.

In addition, Cordella and Tempini (2015) show that technology's effects on bureaucracy should be understood in relation to rules, procedures, and work organization. Dunleavy et al. (2006) emphasize integrating government processes and functions within the framework of digital-era governance. This literature is not used as additional empirical evidence about Loa Kulu, but rather as a lens for interpreting why documentation and coordination problems may persist even when the application is in use.

RESEARCH METHODS

This study uses a descriptive qualitative approach with a case study design conducted in Loa Kulu District, Kutai Kartanegara Regency. It focuses on civil servants' readiness to implement E-SAKIP across the four dimensions of the Technology Readiness Index (TRI): optimism, innovativeness, discomfort, and insecurity. The study also examines digital competence, implementation barriers, and support efforts. The unit of analysis is the work practices involved in managing performance accountability within the district organization. The researchers selected informants through purposive sampling based on their knowledge of, and direct involvement in, using, managing, or evaluating E-SAKIP. The five informants were the Head of Loa Kulu District (interviewed on February 10, 2026), the District Secretary (April 9, 2026), the Head of the Program Planning and Finance Subdivision, who also serves as the E-SAKIP point of contact (PIC) (March 5, 2026), a staff member of the Program Planning and Finance Subdivision (March 9, 2026), and the Chair of the Kutai Kartanegara Regency SAKIP Review Team (March 11, 2026).

The researcher collected primary data through in-depth interviews and direct observation of E-SAKIP use, data entry, and performance report preparation at the district

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office. Secondary data were obtained from E-SAKIP documents, performance reports, summaries of SAKIP evaluation results for 2022–2024, lists of supporting documents, screenshots of upload and revision processes, and organizational documents. Data analysis followed the interactive model of Miles, Huberman, and Saldaña (2014), which includes data collection, data condensation, data display, and conclusion drawing and verification. Interview findings were transcribed, selected according to the study's focus, and then grouped under the four TRI dimensions, as well as the themes of digital competence, information quality, implementation challenges, and organizational support. Data are presented as thematic descriptions, informant quotations, and SAKIP evaluation tables. The validity of the findings was assessed through source triangulation by comparing accounts from leaders, administrators, implementers, and reviewers, and through method triangulation by comparing interviews, observations, and documents. Interpretation of SAKIP evaluation scores is descriptive and is not intended to test a causal relationship with civil servants' digital competence.

RESULTS AND DISCUSSION

Staff Adaptation and Readiness to Use E-SAKIP: Informants described E-SAKIP implementation as a gradual learning process. The subdistrict head stated that civil servants' digital skills were basic when the system was first introduced, then developed through experience using it. This statement indicates a perception of organizational adaptation, but it cannot be treated as evidence of a longitudinally measured increase in competence.

An implementing staff member explained that, at first, they learned what types of data needed to be uploaded and how to upload them. This experience demonstrates a learning initiative relevant to the dimension of innovativeness. Meanwhile, a manager's account of the system's reporting benefits can be interpreted as optimism. These two dimensions describe orientations toward technology, not the quality of the performance data produced.

Adaptation was uneven: the subdistrict head acknowledged a digital skills gap and mentioned efforts to build capacity. The E-SAKIP point person explained that some civil servants still needed technical guidance and assistance to use the system independently. Thus, the available evidence supports the conclusion that E-SAKIP use has gone hand in hand with an ongoing need for learning support.

The subdistrict head's account of how skills developed after the system was introduced describes the adaptation process as management perceived it. However, the study does not present repeated competency measurements dating back to 2022. Therefore, the finding reflects perceptions of the learning process and changes in work experience, not a measurable increase in competency scores.

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The staff member's experience of independently learning which documents were required and how to upload them illustrates that learning to use E-SAKIP involves two tasks: understanding the application interface and understanding what must be reported. The initiative to learn the system's features can be interpreted as innovativeness, while understanding document requirements is more appropriately discussed as competence in information management. Distinguishing between the two helps avoid interpreting every difficulty with the application as an attitude issue toward technology.

Differences in proficiency also create a need to coordinate staff assistance. Informants cited mentoring and technical guidance as organizational efforts. However, because the study did not assess training outcomes before and after these activities, assistance cannot yet be equated with the success of a competency-building program.

Performance information management competency

More substantive findings emerged in information management. In the interview, the PIC emphasized that understanding the system and performance indicators is related to data accuracy and completeness. This statement points to two interrelated competency requirements: the operational ability to use application features and the ability to understand the content of the documents that must be submitted.

The list of supporting documents compiled for this study shows a range of data supporting performance planning, such as medium-term planning documents, work plans, performance agreements, and budget documents. The table is a list of evidence requirements, not the result of an audit of whether all documents are complete. Its analytical value lies in showing that the E-SAKIP process requires substantive knowledge of documents and performance indicators, not merely the ability to upload files.

The Subdistrict Secretary's account links differences in digital skills to work speed, data accuracy, and reporting timelines. This relationship reflects the informant's assessment, not the results of a test of individual effects. However, when considered alongside the PIC's account and the list of supporting data, the findings suggest that information management competency is an important requirement for implementing electronic performance accountability.

In DigComp 2.2, information and data competency includes the ability to search for, evaluate, and manage data and digital content (Vuorikari et al., 2022). In the E-SAKIP context, this competency can be understood as selecting relevant documents, checking whether indicators are aligned, and ensuring the accuracy of the information entered. Nevertheless, DigComp is a general digital competency framework. Its application to performance accountability should therefore reflect the specific needs of government administration.

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The evidence list in the study's supporting documents shows that E-SAKIP work involves long- and medium-term planning documents, work plans, performance agreements, and budget documents. This list indicates the complexity of the information requirements but does not establish the extent to which each document has been provided. To determine completeness, information is needed on the actual status of each item and the evaluator's review results.

Thus, the available evidence supports the claim that the quality of E-SAKIP implementation is related to information management skills and an understanding of indicators. However, the evidence is insufficient to determine the extent to which competency affects reporting timeliness or to conclude that certain employee groups are more competent than others.

Findings on work speed, data accuracy, and reporting delays can be considered alongside the performance management literature. Van Dooren et al. (2015) distinguish between producing performance information and using it to manage an organization. In Loa Kulu, differences in staff capabilities and the need for assistance suggest that proficiency with the upload feature is only one prerequisite. Staff must also understand the information, check it for consistency with the indicators, and present it on time. This is an interpretation of the thesis interviews and documentation, not the result of a separate measurement of data quality.

These findings can be compared with Pribadi et al. (2024), who surveyed employees in four local governments and found positive associations between employee skills, leadership, regulations, infrastructure, and governance aspects and the implementation of digital government services. That study was quantitative and did not examine the E-SAKIP process in Loa Kulu. Therefore, its findings serve as a point of comparison, showing that individual skills and organizational support should be analyzed together, not as evidence of a causal relationship in this case.

Document validation, technical issues, and organizational support

PIC E-SAKIP identifies data validation as a recurring challenge, alongside system disruptions during periods of heavy use and inconsistencies in report formats. These three issues should be distinguished: validation concerns the review of information, system disruptions concern infrastructure reliability, and report formats concern compliance with administrative requirements. None of them can be resolved solely through training on how to use the application interface.

The research documentation also includes sample screenshots of document revisions and data uploads that were not handled carefully. These visual materials illustrate the correction process. However, without detailed information on the dates, status, and reasons for the revisions, they cannot be used to calculate error frequency or

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determine responsibility. The technical training documentation shows that learning activities took place, but does not, by itself, prove that participants' skills improved.

According to the research documentation, PIC linked the 2024 evaluation results to incomplete supporting data, including individual performance indicator documents that were not submitted by the deadline. This explanation is important because it frames timeliness and document completeness as organizational issues. However, the statement still needs verification against official assessment documents and evaluator accounts before it can serve as the primary explanation for score changes.

The challenges fall into three layers. First, the user layer, which includes differences in experience and support needs. Second, the work layer, which covers data consistency, report formats, and the provision of supporting documents. Third, the infrastructure layer, which includes networks, devices, and system disruptions. This grouping is the researcher's synthesis of the thesis findings, not a set of categories explicitly stated by all informants.

Each of these three layers requires a different response. User difficulties can be addressed through focused practice; issues with data content require indicator review and validation; and infrastructure disruptions require technical support. If the organization treats all three solely as digital literacy issues, interventions risk missing the real sources of the challenges.

The screenshots of revisions and uploads that were not handled carefully in the research are useful supporting materials for illustrating the document correction process. However, without an audit trail, dates, and reasons for the corrections, the images are insufficient to establish the number of errors, the time taken to resolve them, or their impact on evaluation scores. Accordingly, this article prioritizes descriptions of the findings and evaluation tables whose context can be explained more accurately.

The framework developed by Cordella and Tempini (2015) helps explain that electronic applications do not automatically simplify bureaucratic work: validation procedures, task allocation, and documentation rules continue to shape workflows. In Dela's findings, issues with report formats and revised uploads can be understood as points of intersection between digital system demands and administrative procedures. Conversely, the available evidence is insufficient to conclude that the application's design directly caused these errors. The findings better indicate a need to align technical support with administrative quality control.

SAKIP Evaluation Context and Limits of Inference

The summary presented in this study shows the following changes in the evaluation components.

COMPONENTS	2022	2023	2024	2023–2024

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Performance planning	20,40	20,40	21,11	+0,71
Performance measurement	24,90	24,90	15,35	−9,55
Performance reporting	13,05	13,05	7,65	−5,40
Accountability evaluation internal	12,00	12,00	7,15	−4,85
TOTAL	**70,35**	**70,35**	**51,26**	**−19,09**

Source: Summary of the 2022–2024 SAKIP evaluation for Loa Kulu District, compiled by the researcher

Performance planning did not decline, while the largest change occurred in performance measurement. This difference shows that evaluation issues cannot be explained by a single broad label, namely “declining performance.” This article does not conclude that limited digital competence caused the lower scores. That explanation would require additional evidence about evaluation criteria, missing documents, upload timing, and other organizational factors that may have influenced the assessment.

Changes in scores from 2023 to 2024 show that performance planning increased by 0.71 points, while performance measurement declined by 9.55 points, reporting declined by 5.40 points, and internal evaluation declined by 4.85 points. This pattern indicates that changes in evaluation results were concentrated in specific areas. A cautious conclusion is that accountability issues cannot be understood based on a single aggregate figure alone.

According to the PIC interviewed for the study, incomplete supporting documentation and the assessment deadline were among the challenges in the 2024 evaluation. This explanation warrants further investigation, but it is not sufficient to determine how much each factor contributed to the score decline. To do so, the Evaluation Results Report is needed, including the evaluators’ notes, scoring weights and criteria, and follow-up documents. This article does not conclude that the electronic system failed or that civil servants’ capabilities deteriorated.

Minister of Administrative and Bureaucratic Reform Regulation No. 88 of 2021 separates planning, measurement, reporting, and internal evaluation. Accordingly, differences in how these components changed in the Loa Kulu data are administratively relevant. However, year-to-year comparisons still require consistent assessment instruments and scope. This consistency cannot be confirmed from the thesis summary table alone (Ministry of Administrative and Bureaucratic Reform, 2021).

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A qualitative study by Nurkholilah et al. (2025) on SAKIP implementation in the East Java Provincial Government also reported limitations in human resource capacity, challenges in integrating applications, and the importance of ongoing training. The similarity with Loa Kulu lies in the need to strengthen capacity and data governance. The difference is that Dela's study focuses on work at the subdistrict level and explicitly distinguishes psychological readiness to use technology from competence in managing performance information. This comparison does not mean the problems in the two locations are equivalent in severity.

Theoretical reading: technological readiness is not synonymous with accountability capacity

These findings can be interpreted by distinguishing among three layers. First, psychological readiness for technology, reflected in perceived benefits and the initiative to learn, is associated with optimism and innovativeness in TRI (Parasuraman, 2000). Second, digital competence relates to the ability to perform digital tasks and manage information. Third, performance accountability requires complete evidence, an understanding of indicators, coordination, and validation mechanisms. These three layers are interconnected in practice, but they are not interchangeable.

This distinction also clarifies how the negative dimensions of TRI are used. In the study data, an inability to work independently was often described as a lack of confidence. However, doubts about the reliability or security of technology should be distinguished from limited skills and discomfort when using a system. Because the available data point more often to a need for technical assistance than to distrust of system security, this article does not identify insecurity as a primary finding. Network and device constraints are also treated as infrastructure factors, not as individual psychological characteristics. This case study does not test a new model or establish causal relationships; it clarifies the mechanisms behind problems that arise when readiness to use an application is not matched by stronger performance information management. At the subdistrict level, capacity building should include training on E-SAKIP features, understanding indicators, checking document quality, organizing coordination workflows, and providing support throughout the reporting period.

In practical terms, interventions can be tailored to the type of problem. Difficulty operating features calls for practice and technical assistance; errors in document content call for guidance on indicators and validation; delays in submitting evidence call for clear assignment of responsibilities and schedules; and system disruptions call for infrastructure support. These recommendations are analytical implications, not an evaluation of the effectiveness of programs tested in the study.

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These findings also underscore the importance of distinguishing readiness from work outcomes. TRI was developed to understand a person's propensity to adopt technology, not to measure the accuracy of performance reports. DigComp, by contrast, helps describe types of digital competence but does not specifically measure the quality of an agency's accountability. Using the two frameworks side by side allows for a more nuanced interpretation: public officials may be receptive to an application while still struggling to manage performance information (Parasuraman, 2000; Vuorikari et al., 2022).

In this study, statements about perceived benefits and the initiative to learn more clearly illustrate the dimensions of optimism and innovativeness. The discomfort dimension should be interpreted cautiously, since network problems and limited access to computers are not direct evidence of discomfort. Similarly, insecurity cannot be inferred solely from the need for assistance from an application operator; the concept is more closely related to doubts about technology and its reliability. This conceptual refinement prevents the theory from being used merely as a set of labels for every obstacle identified. From an organizational management perspective, reporting can be understood as work that spans multiple roles. Application operators, staff who provide data from work units, leaders responsible for indicators, and internal reviewers each contribute in distinct ways. The division of responsibilities and document review mechanisms matter because individuals proficient with computers alone do not produce complete, traceable data. This interpretation is an analytical implication of the case study, not a performance measurement for each position.

The policy implication is that four areas for improvement should be distinguished: technical training in application use; guidance on the substance of indicators and documents; coordination and scheduling for data submission; and infrastructure maintenance. Subdistrict governments can use this classification to identify obstacles before deciding on interventions. The effectiveness of each intervention should still be evaluated using follow-up data, rather than assumed based solely on the fact that an activity took place.

The article's contribution is limited but clear: the Loa Kulu case study shows that perceived digital readiness can coexist with challenges in managing performance information. This finding broadens the analysis of E-SAKIP implementation beyond operating the application to include the organizational processes that produce accountability evidence. This claim is not intended to be generalized to all subdistricts or to serve as evidence of a causal relationship between digital competence and SAKIP scores.

Engagement with prior research further clarifies the position of these findings. Mergel et al. (2019) show that digital transformation in the public sector requires broader

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organizational change than simply procuring applications. The Loa Kulu case highlights a more specific challenge in accountability work: uploading documents must be supported by the ability to assess evidence relevance, understand indicators, and coordinate workflows. Unlike Mergel et al., who defined digital transformation based on interviews with experts from diverse contexts, this article describes implementation challenges within a single subdistrict organization. Therefore, the two studies cannot be compared statistically or directly generalized. TRI (Parasuraman, 2000) helps analyze attitudes toward technology, while DigComp 2.2 (Vuorikari et al., 2022) helps describe the scope of digital skills. However, neither is sufficient to assess the substantive quality of accountability documents without considering organizational practices. Accordingly, this article contributes an integrative interpretation, not a model test of relationships among readiness to use applications, performance information management, and organizational support.

Conceptually, this case is also relevant to the digital-era governance agenda (Dunleavy et al., 2006), particularly its emphasis on integrating processes. However, this study does not directly examine integration across agencies. Its defensible contribution is therefore limited to explaining that an application's operational success depends on coordination among those who provide data, manage the system, and oversee performance at the subdistrict level. From Gil-Garcia et al. (2018) 's perspective, information quality and work arrangements are public management issues inherent in digital government.

Drawing on these four empirical studies, this article’s contribution can be positioned more precisely. Salomo and Rahmayanti (2023) help situate the issue in the context of formalism and institutional capacity; Danar (2024) connects it to the digital maturity agenda; Pribadi et al. (2024) underscore the importance of combining skills with organizational support; and Nurkholilah et al. (2025) identify capacity and integration challenges in SAKIP practice. The findings from Loa Kulu specify the work activities that connect these dimensions: preparing documents, checking data consistency, uploading, revising, and coordinating among implementers. This relationship is an interpretive synthesis based on a case study, not a tested causal model.

CONCLUSION

The study shows that implementing E-SAKIP in Loa Kulu District has involved staff adapting to the system and developing positive perceptions of its benefits. However, operational competence remains uneven, and some civil servants still need guidance. The reported challenges extend beyond using the application: validation, the completeness of supporting documents, understanding performance indicators, coordination, and infrastructure also shape the implementation experience.

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The article's main contribution is to distinguish readiness to use technology from competence in managing performance. Strengthening E-SAKIP requires an integrated approach that connects digital skills with a substantive understanding of accountability and organizational support. The decline in the 2024 SAKIP evaluation score is presented as context, not as an outcome proven to have been caused by civil servants' digital competence.

The study is limited to a single case-study site and five informants. Evaluation data are used as descriptive context, not as evidence of a causal relationship. Future research could examine primary evaluation documents in greater detail and assess upload and validation records, as well as data that could show changes in competence more measurably.

The managerial implications of this case study point to the need for document quality control at every stage of performance management: clearly designated data owners, checks to ensure that indicators align with supporting evidence, data collection schedules set before evaluation deadlines, and support that distinguishes application-related issues from substantive ones. These recommendations are analytical implications based on obstacles reported by informants; this study did not test their effectiveness.

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