

Transformation of Ministerial Performance Evaluation: Integrating Key Performance Indicators and Principles of Transparency into the Governance System

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Abstract. Presidentialism system emphasizes that president possess the authority to appoint and dismiss ministers, as stipulated in Article 17 of the 1945 Constitution of the Republic of Indonesia and the Law on State Ministries. However, this authority is often perceived as an absolute prerogative, lacking a clear mechanism for accountability. In a democratic system, the president's power must inherently carry public responsibility, including in the appointment and dismissal of ministers. This study aims to analyze the problems in evaluating ministerial performance in Indonesia and how the integration of Key Performance Indicators (KPI) with the principle of public transparency can strengthen the accountability of ministerial governance. Currently, performance evaluation is conducted through the Government Agency Performance Accountability System (SAKIP), which relies heavily on internal reports from each ministry and lacks transparency and standardization. As a result, the evaluation process tends to be administrative, closed, subjective, limiting the public's ability to assess ministerial performance comprehensively. Using a normative legal research method with statutory and conceptual approaches, this study focuses on integrating an objective, standardized, and transparent performance evaluation system. The findings emphasize the need for a comprehensive ministerial performance index grounded in public openness. The index as an objective basis for presidential decisions, including cabinet reshuffles, and enable public oversight. This study recommends the formulation of a specific regulation, such as a Presidential Regulation, to govern the standardized and transparent evaluation model, coordinated by the Cabinet Secretariat. Integrating KPIs and the principle of transparency will foster a more accountable, responsive, and democratic government.

Keywords: Evaluation, Ministry, Key Performance Indicator (KPI), Public Transparency, Accountability

Abstrak. Salah satu ciri sistem presidensial di Indonesia ialah adanya berwenang mengangkat dan memberhentikan para menteri sebagai pembantu presiden, sebagaimana diatur dalam Pasal 17 UUD NRI Tahun 1945 dan Undang-Undang tentang Kementerian Negara. Namun, kewenangan ini sering dianggap hak prerogatif mutlak Presiden, tanpa disertai mekanisme akuntabilitas yang memadai. Padahal, dalam prinsip demokrasi, kekuasaan presiden semestinya disertai tanggung jawab kepada publik, termasuk dalam pengangkatan dan pemberhentian menteri. Penelitian ini bertujuan untuk mengkaji permasalahan evaluasi kinerja kementerian di Indonesia dan bagaimana integrasi antara Key Performance Indicators (KPI) dan prinsip keterbukaan informasi publik dapat memperkuat akuntabilitas kinerja kementerian. Saat ini, evaluasi kinerja kementerian dilakukan melalui Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP), yang mengandalkan laporan internal tiap kementerian dan belum sepenuhnya transparan maupun distandarisasi. Akibatnya, proses evaluasi cenderung bersifat administratif, tertutup, dan tidak mencerminkan objektivitas, sehingga menyulitkan publik dalam menilai kinerja menteri secara komprehensif. Penelitian ini menggunakan metode yuridis normatif dengan pendekatan perundang-undangan dan konseptual, serta berfokus pada integrasi sistem evaluasi kinerja yang objektif, terstandarisasi, dan terbuka. Hasil penelitian menunjukkan dibutuhkan pembaruan sistem penilaian kinerja kementerian melalui penyusunan indeks kinerja terintegrasi yang dilandasi oleh prinsip keterbukaan informasi. Indeks ini dapat menjadi dasar obyektif dalam pengambilan keputusan presiden, termasuk dalam reshuffle kabinet, serta menjadi sarana bagi publik untuk melakukan pengawasan. Penelitian ini merekomendasikan perlunya regulasi khusus berupa Peraturan Presiden yang mengatur model penyelenggaraan evaluasi kinerja kementerian secara terstandar dan transparan, dengan melibatkan lembaga seperti Sekretariat Kabinet sebagai koordinator. Sehingga integrasi KPI dan prinsip keterbukaan informasi akan mendorong terciptanya pemerintahan yang lebih akuntabel, responsif, dan demokratis.

Kata kunci: Evaluasi, Kementerian, Key Performance Indicator (KPI), Keterbukaan Informasi, Akuntabilitas

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INTRODUCTION

The performance evaluation of ministries in Indonesia is a crucial element for ensuring effectiveness and efficiency in governance. This is closely related to the presidential system adopted in Indonesia, which places the President not only as the head of state but also as the head of government. In exercising executive power, the President is assisted by ministers who are appointed and dismissed at the President's discretion, as regulated under Article 17 of the 1945 Constitution of the Republic of Indonesia (UUD NRI 1945). These ministers carry out governmental duties according to the specific affairs entrusted to them, as set out in Law Number 39 of 2008 on State Ministries. Consequently, ministries play a key role in implementing governmental policies and programs.¹ To assess the effectiveness and efficiency of governmental performance, it is necessary to evaluate the performance of ministries in carrying out the governmental affairs delegated to them.

The evaluation of ministerial performance has been institutionalized within a system known as the Government Agency Performance Accountability System (SAKIP), as regulated by Presidential Regulation Number 29 of 2014. Within SAKIP, ministries conduct self-assessments based on the achievement of their respective Key Performance Indicators (IKU), which are planned and determined by each ministry in a performance agreement. This performance agreement document is then submitted to the President through the Minister of State Apparatus Empowerment and Bureaucratic Reform (Minister of PANRB).

Performance measurement is carried out by each ministry by assessing the extent to which programs and activities meet the ministry's IKU contained in the performance agreement. The results of this performance measurement are compiled into an annual ministerial performance report. The Minister of PANRB then compiles and summarizes these reports as material for preparing the central government's

¹ Muh, Cendekiawan Ainul Haq, et.al, "Dinamisasi Kabinet dan Upaya Konsistensi Sistem Presidensial di Indonesia", *Jurnal Hukum dan Kenotariatan*, Vol. 5 No. 2, 2022, <https://doi.org/10.33474/hukeno.v5i2.10756>, hlm. 331-332

performance report. This process serves as a form of performance accountability for each ministry.

Regarding the implementation of Government Agency Performance Accountability (AKIP), SAKIP provides mechanisms for internal and external reviews and evaluations. Internally, reviews and evaluations are conducted by the government's internal audit apparatus, institutionalized through the Inspectorate General of each ministry. The results are forwarded to the Minister of PANRB for further review and evaluation in accordance with Ministerial Regulation Number 88 of 2021 on Government Agency Performance Accountability Evaluation. Meanwhile, the performance report at the central government level, prepared by the Minister of PANRB, is reviewed by the Financial and Development Supervisory Agency (BPKP).

Based on this description, SAKIP provides mechanisms ranging from planning and measurement to the evaluation of ministerial performance. IKU is also recognized as the benchmark for ministerial performance measurement. However, several weaknesses remain. *First*, the lack of standardization in performance assessment across ministries. Performance assessments are conducted by each ministry based on their respective IKU. IKU represents organizational success indicators and serves as a summary of various programs and activities reflecting the organization's duties and functions. IKU is drafted and signed by each minister as the head of the ministry and formalized in a performance agreement submitted to the President through the Minister of PANRB.

Given this structure, IKU holds a strategic position as the key indicator of ministerial performance. IKU can be conceptualized similarly to Key Performance Indicators (KPI) used to determine organizational success. However, IKU is formulated individually by each minister, resulting in no standardized indicators applicable across ministries. This lack of standardization makes it difficult to ensure equitable performance measurement across all ministers.

The standardized performance indicators also provides the President with his authority to determine ministerial performance benchmarks for all ministers who

serve as presidential aides. Such standards could serve as a metric during ministerial appointments or replacements, commonly known as cabinet reshuffles. In practice, reshuffles are often carried out without clear justification or without publicly accessible performance reports.

This practice occurred, for example, during the Jokowi–Jusuf Kalla Working Cabinet (2014–2019).² Several ministers were replaced within only a few months without transparent justification, including: (a) Coordinating Minister for Political, Legal, and Security Affairs (Menko Polhukam) Luhut Binsar Pandjaitan, who served for 11 months before being replaced by Wiranto; (b) Coordinating Minister for Economic Affairs Sofyan Djalil, who served for 10 months before being replaced by Darmin Nasution; (c) Coordinating Minister for Maritime Affairs Indroyono Soesilo, who served for 10 months before being replaced by Rizal Ramli, who then served for 11 months before being replaced by Luhut Binsar Pandjaitan; (d) Minister of Trade Rahmat Gobel, who served for 10 months before being replaced by Thomas Trikasih Lembong, who then served for 10 months before being replaced by Enggartiasno Lukita; and (e) Cabinet Secretary Andi Widjajanto, who served for 9 months before being replaced by Pramono Anung Wibowo. In the Jokowi–Ma’ruf Amin “Indonesia Onward Cabinet” (2019–2024), a total of 11 cabinet reshuffles were conducted, namely on: a) 23 October 2019³; b) 23 December 2020⁴; c) 28 April 2021⁵; d) 15 June 2022;⁶ e) 7

² Read the Cabinet Secretariat as published in <https://setkab.go.id/kabinet-kerja/>

³ President Jokowi and Vice President Ma’ruf Amin formed the Advanced Indonesia Cabinet (Kabinet Indonesia Maju – KIM).

⁴ A year later, Jokowi carried out the first cabinet reshuffle of his second term as President of Indonesia, with six ministers inaugurated at the State Palace.

⁵ Four months later, on April 28, 2021, President Jokowi conducted another cabinet reshuffle by inaugurating two ministers following the merger of the Ministry of Research and Technology with the Ministry of Education and Culture, and the establishment of the Ministry of Investment.

⁶ President Jokowi conducted another cabinet reshuffle on Wednesday, June 15, 2022, replacing two ministers and appointing three deputy ministers.

September 2022;⁷ f) 3 April 2023;⁸ g) 17 July 2023;⁹ h) 25 October 2023;¹⁰ i) 21 February 2024;¹¹ j) 18 July 2024;¹² k) 19 August 2024.¹³

The absence of standardization in ministerial performance assessments is not aligned with the purpose of the KPI, which is used to create objectivity in the implementation of performance measurement. The presence of objectivity in performance evaluation will prevent like-and-dislike factors from influencing the assessment.¹⁴ As a consequence, the accountability of ministerial performance to the public can be realized more strongly than the dominance of political factors in its assessment. Although the President's authority to appoint and dismiss ministers is a constitutional right¹⁵ whose considerations and rationality are entrusted to the President, when linked to the principle of popular sovereignty—where the President acts as the extension of the people—that authority cannot be completely separated from responsibility to the people. This is due to president is directly elected by the people, implies that every action and decision taken, including the appointment and dismissal of ministers, must remain within the framework of public accountability.

Second, the reliance on internal ministerial performance reports. Referring to SAKIP, each ministry conducts annual performance measurements which are documented in the ministry's performance report. Each minister then submits this performance report to the President through the Minister of PANRB. This performance report is

⁷ President Jokowi appointed Abdullah Azwar Anas as the Minister for Administrative and Bureaucratic Reform (Menpan RB), replacing Tjahjo Kumolo.

⁸ Jokowi also inaugurated Dito Ariotedjo as the Minister of Youth and Sports (Menpora), replacing Zainudin Amali.

⁹ President Jokowi conducted another reshuffle on July 17, 2023, replacing one minister and five deputy ministers.

¹⁰ Amran Sulaiman was inaugurated as Minister of Agriculture, replacing Syahrul Yasin Limpo.

¹¹ Following the victory of Prabowo Subianto and his son, Gibran Rakabuming Raka, in the 2024 Presidential Election, on February 21, 2024, President Jokowi once again reshuffled the Advanced Indonesia Cabinet (Kabinet Indonesia Maju – KIM).

¹² President Jokowi appointed three deputy ministers

¹³ President Jokowi inaugurated three ministers, one deputy minister, and three agency heads for the remaining two-month term.

¹⁴ Donny Oktavian Syah (2015), in his study *Studi Pengembangan Sistem Manajemen Indikator Kinerja Utama (IKU) pada Organisasi Pemerintah: Sebuah Kajian Konseptual Reformasi Birokrasi di Indonesia*, published in *Jurnal Lentera Bisnis*, Vol. 4, No. 2, November,

¹⁵ In public discourse and debate, this authority is often referred to as a prerogative right; however, the more accurate term is a constitutional right, since every presidential authority originates from the constitution and is inherently limited and controlled.

reviewed and evaluated by the Inspectorate General of each ministry, and subsequently reviewed and further evaluated by the Minister of PANRB.

In this situation, it appears that the implementation of review and evaluation depends on the performance reports of the ministries, which are prepared internally by each ministry without involving relevant external factors in the assessment. Various studies highlight the importance of factors such as audit findings, service quality, total quality management, citizen satisfaction, and public trust in evaluating performance.¹⁶ These assessments often involve measuring service quality, responsiveness, and innovation in the delivery of public services.¹⁷ In addition, the integration of quality improvement and innovation has been identified as a potential source of efficiency for institutions in performance evaluation.¹⁸

Third, the limitations in information openness. In democratic state, the evaluation of ministerial performance should be conducted by prioritizing the principles of transparency and accountability, which not only ensure the continuity of good policies but also foster public trust in governmental institutions. However, within SAKIP as regulated by Presidential Regulation Number 29 of 2014, the rules and mechanisms for evaluating ministerial performance do not provide sufficient space for guarantees of transparency and public involvement in the implementation of ministerial performance evaluations. Moreover, in practical terms in Indonesia, the process of evaluating ministerial performance tends to be carried out in a closed manner, being more dominated by political considerations and presidential power rather than being based on objective and transparent performance indicators.

¹⁶ Andi Chairil Furqan, dkk, (2020) The effect of audit findings and audit recommendation follow-up on the financial report and public service quality in Indonesia, "International Journal of Public Sector Management", 22 Juni Doi:10.47191/jefms/v5-i5-16. Baca juga Ohoud Ali AlShehail, (2022) Total quality management and sustainability in the public service sector: the mediating effect of service innovation, "Benchmarking: An International Journal", Vol. 29 No. 2, pp. Doi:10.1108/BIJ-08-2020-0449

¹⁷ Lanin, D. and Hermanto, N. (2019), The effect of service quality toward public satisfaction and public trust on local government in Indonesia "International Journal of Social Economics", Vol. 46 No. 3, pp. <https://doi.org/10.1108/IJSE-04-2017-0151>

¹⁸ Toni Mättö, (2019) Innovation through implementation of a quality improvement method, "The TQM Journal" Vol. 31 No. 6, pp <https://doi.org/10.1108/TQM-12-2018-0193>

Regulations have actually established that public access to information¹⁹ is a right guaranteed by law. However, in practice, public access to information regarding the performance and quality of ministerial work remains very limited. The evaluation process, which should serve as a tool to measure target achievement and public accountability, is often hindered by political dynamics and the personal considerations of the president as the highest executive authority.

The lack of public information of these circumstances creates serious problems within a democratic state. As stakeholders, people have the right to assess government performance, often do not obtain adequate access to understand the extent to which ministries have carried out their duties and functions effectively. This condition also hampers public participation in the oversight of governmental processes.

Within the legal framework, the integration of Key Performance Indicators (KPIs) with the principle of transparency has become increasingly urgent. Transparency in performance evaluation is not only a normative demand but also a mechanism to ensure that policies and decisions made on the basis of such evaluations can be held accountable to the public. This aligns with the concept of KPIs, which function as benchmarks for determining an organization's success in achieving its objectives. In the context of government, performance success or government KPIs cannot be measured solely from a profit-loss perspective as is often the case in business organizations or companies. Instead, government performance success or KPIs must be viewed from the perspective of the quality of public service delivery, which should be quantitative, measurable, and time-bound.²⁰ Therefore, this study will examine how the transformation of ministerial performance evaluation can be carried out through the integration of KPIs with the principle of transparency.

¹⁹ Law Number 14 of 2008 on Public Information Disclosure

²⁰ Donny Oktavian Syah, (2015) Studi Pengembangan Sistem Manajemen Indikator Kinerja Utama (IKU) pada Organisasi Pemerintah: Sebuah Kajian Konseptual Reformasi Birokrasi di Indonesia, *Jurnal Lentera Bisnis*: "Jurnal Lentera Bisnis" Vol. 4, No.2, November.

METHODOLOGY

The research method employed in this study is doctrinal legal research, which incorporates both statutory and conceptual approaches. This research focuses on examining existing legal doctrines and analyzing legal concepts relevant to the issues discussed. The data collected in this study consists of secondary data, which is then thoroughly analyzed and presented using a qualitative method.

RESULT AND DISCUSSION

Problems in the Performance Evaluation of Ministries in Indonesia

The performance evaluation of ministries in Indonesia is a crucial element in ensuring effectiveness and efficiency within the government. As components of a presidential governmental system, ministries play a key role in the implementation of governmental policies and programs.²¹ However, in practice, the performance evaluation process of ministries often encounters various obstacles that can affect the accuracy and transparency of its outcomes.

Based on the monitoring and evaluation conducted by the Ministry of Administrative and Bureaucratic Reform (PAN-RB), several issues indicate that performance accountability remains weak, and the Government Agency Performance Accountability System (SAKIP) has not been implemented effectively and consistently. These issues include: 1) A lack of commitment to prioritizing performance accountability, resulting in insufficient attention to performance accountability, particularly at the Ministry/Agency/Local Government levels; 2) The existence of several laws and regulations in the field of performance accountability that are not fully aligned; 3) The absence of firm sanctions for government institutions that fail to implement performance accountability; 4) Insufficient dissemination of accountability-related policies to all government institutions; 5) Limited human

²¹ Muh, Cendekiawan Ainul Haq, dkk, "Dinamisasi Kabinet dan Upaya Konsistensi Sistem Presidensial di Indonesia", *Jurnal Hukum dan Kenotariatan*, Vol. 5 No. 2, 2022, <https://doi.org/10.33474/hukeno.v5i2.10756>, hlm. 331-332

resource capabilities in the area of performance accountability within government institutions; 6) and The lack of integration between the AKIP System and the national planning and budgeting systems.²²

Therefore, when formulated and contextualized in relation to the performance evaluation of ministries in Indonesia, the problems include: a. lack of performance accountability; b. disharmony among several regulations concerning performance accountability; c. the absence of firm sanctions for ministries that neglect performance accountability; d. accountability policies that have not been fully disseminated; e. limited human resource capabilities; f. the AKIP system has not yet been integrated with national planning and budgeting systems.

This study finds that there are at least three problems in the performance evaluation of ministries in Indonesia. **First**, the lack of standardization in performance assessment. The lack of standardization in ministerial performance assessment is one of the main problems that hinders the evaluation process. Standardization is necessary to ensure consistency and the application of uniform assessment methods across all ministries. According to Boyne & Walker (2010), clarity of performance standards and assessment criteria – namely clear and measurable standards and criteria – supports the validity and fairness of the assessment. Several inhibiting factors include the lack of feedback and coaching, unclear standards and assessment criteria, issues of subjectivity and assessor bias, and insufficient employee involvement and satisfaction.²³ Without clear and consistent performance indicators, assessments often become subjective and difficult to compare across ministries. For example, one ministry may measure performance based on quantitative outputs, while another ministry prioritizes qualitative outcomes, making inter-ministerial comparisons invalid. In addition, the lack of standardization can hinder the process of continuous improvement.

²² Read <https://www.menpan.go.id/site/reformasi-birokrasi/permasalahan-dan-tindak-lanjut-ke-depan>.

²³ Ismail Nurdin, dkk, (2023) Efektivitas Penilaian Kinerja Pegawai Sektor Publik di Indonesia, “Musamus Journal of Public Administration”, Vol. 6 hlm. 500. Doi 10.35724/mjpa.v6i1.5324

Second, dependence on internal reports. The performance evaluation of ministries often relies on internal reports prepared by each respective ministry. This reliance gives rise to several serious problems, one of which is the lack of independence in the assessment. Without external verification, internal reports may not provide a complete and accurate picture of a ministry's performance. Essentially, the annual performance report of each ministry will be evaluated by the (PAN-RB).²⁴ To realize public accountability, the government implements a performance measurement system known as the Government Agency Performance Accountability System (SAKIP).

SAKIP is designed to support the implementation of performance measurement systems and to produce Government Agency Performance Reports (LAKIP), which are prepared by each government institution. This performance measurement system was initially regulated by Presidential Instruction (Inpres) Number 7 of 1999 on the Performance Accountability of Government Agencies. That regulation was later replaced by Presidential Regulation (Perpres) Number 29 of 2014 concerning SAKIP²⁵ and the Regulation of the Minister of Administrative and Bureaucratic Reform Number 88 of 2021 on the Evaluation of Government Agency Performance Accountability. Nevertheless, an independent external verification mechanism is required, which may be carried out by independent auditors or evaluation bodies with the expertise and objectivity needed to assess performance. With external verification, performance reports can become more credible and provide more accurate information regarding the achievements and challenges faced by the ministries.

Third, limitations in information openness. The principle of public information transparency is one of the key pillars of freedom of expression as well as a fundamental pillar of democracy, transparency, and good governance.²⁶ However, in practice, information transparency still faces challenges in the performance evaluation

²⁴ Fauzi Kurniawan dan Rusdi Akbar, "Evaluasi Penerapan Sistem Akuntabilitas Kinerja Instansi Pemerintah", baca <https://jurnal.ugm.ac.id/abis/article/download/59254/28923>

²⁵ *Ibid.*

²⁶ Tiara Indah dan Puji Hariyanti, "Implementasi Kebijakan Keterbukaan Informasi Publik pada Dinas Kominfo Kota Tasikmalaya", *Jurnal Komunikasi*, P-ISSN: 1907-898X, E-ISSN: 2548-7647 Volume 12, Nomor 2, April 2018, hlm. 128. Baca juga: <https://ppid.menpan.go.id/ppid-sebagai-pintu-keterbukaan-informasi-publik-untuk-wujudkan-good-governance-2/>

of ministries. Although the Public Information Disclosure Law is in place, the implementation of this principle is often not optimal. Limitations in information openness can hinder public participation in the evaluation process, as the public cannot provide constructive input or feedback if information related to ministerial performance is not made openly available. This lack of transparency can also reduce ministerial accountability, as it becomes difficult for stakeholders to effectively monitor and assess the performance of ministries.

Integration of KPIs and Transparency Principles in the Performance Evaluation of Ministries

The government has in fact formulated regulations governing the National Development Planning System, which serves as an integrated framework for development planning procedures to produce development plans (including those of ministries), for example.

Legal Basis	Scope of Regulation
Law Number 25 of 2004 concerning the National Development Planning System	National development planning encompasses an integrated macro-level planning for all government functions across all sectors of life in Indonesia, involving Ministries/Agencies and Local Governments according to their respective authorities. The result is long-term, medium-term, and annual development plans.
Law Number 17 of 2007 concerning the National Long-Term Development Plan for 2005–2025	The National Long-Term Development Plan (RPJP) serves as a national development planning document for a period of twenty (20) years.
Government Regulation Number 17 of 2017 concerning the Synchronization of National Development Planning and Budgeting Processes	The synchronization of national development planning and budgeting processes aims to integrate and strengthen the preparation of plans and budgets, as well as the control of the achievement of development targets.
Government Regulation Number 6 of 2023 concerning the Preparation of Work Plans and Budgets	This Government Regulation is used as a guideline for Ministers/Heads of Agencies/Budget Users of the State

	General Treasurer in preparing the Work Plan and Budget (RKA).
Presidential Regulation concerning the Government Work Plan	The Presidential Regulation governs the Government Work Plan (RKP), which is a national development planning document for a period of one (1) year, starting on January 1 and ending on December 31.

In terms of ministry finances, regulations have also been established through Government Regulation Number 71 of 2010 concerning Government Accounting Standards (SAP), which implements Law Number 17 of 2003 on State Finance and Law Number 1 of 2003 on State Treasury.

The planning and financial systems that have been established demonstrate various models of ongoing performance management. Although ministries routinely publish annual reports, these reports are often limited to a one-sided internal perspective, focusing more on achievements and performance descriptions without providing in-depth analysis or critical evaluation. As a result, the reports offer a limited picture of the effectiveness of the programs or policies implemented and do not reflect feedback from external parties or other stakeholders. This creates a gap in performance oversight that should ideally be more transparent and accountable.

Another evaluation model is actually held by the Audit Board of Indonesia (BPK), which periodically releases various financial findings. This is because the management of state finances uses the concept of "money follows program"²⁷ thus, the BPK has the capacity to measure the performance of ministries and their level of achievement. Some of its audit products include compliance audits and investigative audits. The findings are documented in the Audit Reports (LHP) and the Semi-Annual Audit Summary (IHPS).²⁸ These documents summarize significant audit findings, the monitoring of follow-up implementation, and the settlement of state or regional

²⁷ In the "money follows the program" concept, it is also emphasized that programs to be proposed must undergo evaluation. This aims to determine which programs can provide the greatest benefits to the public. Silvia Ningsih dkk, (20218), Analisis Penerapan Anggaran Berbasis Kinerja dengan Konsep Money Follow Program Dalam Perencanaan dan Penganggaran Kota Padang, "Jurnal Akuntansi & Manajemen" Vol 13 No.1. Doi <https://doi.org/10.30630/jam.v13i1.28>

²⁸ Access to the Summary of the Semester Audit Results <https://www.bpk.go.id/ihps>

financial losses over a semester. Various audit reports are included, covering financial audits, performance audits, and audits with specific objectives. In addition, thematic audit results highlight two national priorities: regional development, as well as mental revolution and cultural development. Various issues identified in the audits, such as the effectiveness of protection for Indonesian citizens and cooperation, are also disclosed.

These reports tend to be episodic and do not provide a continuous or real-time picture of ministerial performance. As a result, the information available is often insufficient to enable the public to make accurate assessments of ministry performance. Therefore, the development of a more transparent and responsive performance evaluation system is necessary. A performance index that is publicly accessible and regularly updated should be established. This index must be designed to provide clear and detailed information on the achievement of ministries' KPIs, as well as to facilitate the public in monitoring and evaluating performance on an ongoing basis.

The importance of ministry performance being known to the public and updated regularly cannot be underestimated. Transparency and accountability in the management of ministerial performance are fundamental aspects of enhancing public trust in the government. High accountability in the public sector contributes to the improvement of the quality of services provided to the community.²⁹ When performance is published and updated regularly, the public has the opportunity to engage in the oversight process. Public participation in monitoring ministry performance can enhance the effectiveness of policies and programs implemented. The involvement of civil society in public oversight can improve bureaucratic accountability.³⁰

²⁹ Christine Kirunga Tashobya dkk, (2014) *Health systems performance assessment in low-income countries: learning from international experiences*, Globalization and Health, <http://www.globalizationandhealth.com/content/10/1/5>

³⁰ Dhiya Fahriyah Maritza, (2024) *Peranan Masyarakat Sipil dalam Peningkatan Akuntabilitas Birokrasi Melalui Pengawasan Publik yang Aktif*, Jurnal Ilmiah Ilmu Administrasi Volume 14 Nomor 1. 10.33592/jiia.v14i1.4679

Public trust in the government is directly related to society's perception of the quality of services provided.³¹ With an effective performance monitoring system in place, both the public and ministries can quickly identify issues that arise in the implementation of programs and services. This enables ministries to make continuous improvements. For example, the use of dashboards to report performance can help ministries identify areas requiring greater attention, design appropriate interventions, and receive rapid feedback from the public.³²

Therefore, it is necessary to integrate KPIs and the principle of transparency in the evaluation of ministry performance. In the context of government administration, KPI integration is not aimed at generating profit as in business organizations. Instead, the integration of KPIs in government administration is oriented toward the delivery of public services.

In its development, performance evaluation, which does not rely solely on financial aspects but also considers non-financial aspects as measurement indicators, was introduced by Robert Kaplan and David Norton through the Balanced Scorecard (BSC) method.³³ The BSC method positions non-financial aspects as a balancing factor in performance evaluation, making it suitable for use in government administration, which is not aimed at generating profit.

The BSC method uses four (4) perspectives in performance evaluation, namely the customer perspective, internal business processes, innovation and learning, and financial perspective. Based on these four perspectives, KPIs are then derived to be more specific and focused. In the context of government administration, the customer perspective—namely the citizens—is dominant, while still taking into account the financial, internal business, and innovation and learning perspectives. The implication

³¹ Siti Fildzah Nadhilah Suhermawan dkk, (2023) *Analisis Pengaruh Tata Kelola Ti Terhadap Transformasi Digital Dan Kinerja Kementerian*, JIPI (Jurnal Ilmiah Penelitian dan Pembelajaran Informatika) Vol. 8, No. 2, Juni Doi <https://doi.org/10.29100/jipi.v8i2.3433>

³² Milka dkk, *Designing a Dashboard for HIV-data Reporting Performance by Facilities: Case Study of Kenya*, Press and distributed under the terms of the Creative Commons Attribution Non-Commercial License 4.0 (CC BY-NC 4.0). doi:10.3233/SHTI220706.

³³ Rahmat Nurcahyo, dkk (2015), *Key Performance Indicators Development for Government Agency*, International Journal of Technology, September.

is that the resulting KPIs will be oriented toward delivering optimal public services, while also considering the efficiency and effectiveness of budget utilization, maintaining transparency in improving internal procedures, and fostering innovation and development in public service delivery.³⁴

One of the ministries that has adopted the BSC method in measuring its performance is the Ministry of Finance. The Ministry of Finance translates the four (4) perspectives of the BSC method into a strategic plan, which is further broken down into strategic objectives. Based on these strategic objectives, the ministry's Key Performance Indicators (IKU) are determined, which serve as specific, measurable, and time-bound KPIs. From the ministry's IKU, each employee establishes performance indicators (IK) aligned with their daily tasks, from the Minister level down to the staff level.³⁵

The integration of KPIs and the principle of transparency in the evaluation of ministry performance is carried out through several legal refinements. **First**, a legal framework is formulated as the basis for the government to regulate the administration model, assessment indicators, and the institutionalization of KPIs and ministry evaluations, which will be responsible for modeling and assessment. This is necessary because the management of ministries falls under the authority of the President.³⁶ Therefore, the regulation that can be utilized is a presidential regulation. This regulation will also be designed to integrate the results of audits and evaluations released by various agencies regarding ministry programs.

Second, the determination of the institution. This institutional choice can be delegated to the State Secretariat, which has a central role in supporting cabinet management³⁷, specifically, in coordinating government activities. This position makes the State

³⁴ I Gede Ari Erawan (2019), *Implementation of Balanced Scorecard in Indonesian Government Institutions: A Systematic Literature Review*, Journal of Publik Administration Studies, Vol. 4 No. 2, Desember.

³⁵ I Gede Ari Erawan (2019), *Implementation of Balanced Scorecard in Indonesian Government Institutions: A Systematic Literature Review*, Journal of Publik Administration Studies, Vol. 4 No. 2, Desember.

³⁶ The president is always associated with the officeholder, whereas the presidential institution is always linked to the administrative environment. Institutionally, government authority is understood as an executive body or agency tasked with carrying out state functions in accordance with statutory regulations. Zainal Arifin Mochtar dan Kardiansyah Afkar, (2022) *President's Power, Transition, and Good Governance*, Jurnal BESTUUR 69 Vol.10, No.1, August. Doi <https://doi.org/10.20961/bestuur.v10i1.59098>

³⁷ Presidential Regulation Number 139 of 2024 concerning the Structuring of Duties and Functions of State Ministries in the Red and White Cabinet for the 2024–2029 Period.

Secretariat the institution closest to the executive leadership, thereby granting it direct access to important and strategic information regarding ministry performance.

Third, formulating assessment indicators. The performance indicators of state ministries are essential tools for evaluating the effectiveness and efficiency of public services. Various indicators are used to measure ministry performance, often encompassing aspects such as outcomes, processes, and impacts of the programs implemented. This study recommends that assessment indicators be integrated into the government work plan and ministry work plans, as well as existing BPK audit results. Additional indicators could also be included, such as findings from the Ombudsman, recommendations from the DPR, and suggestions from civil society.

Fourth, the ministry performance index. A ministry performance index that displays KPIs periodically can be designed as a transparency tool supporting the principle of public information openness. In the legal context, this publication serves as a means of government accountability to the public, in accordance with the Public Information Disclosure Act. The publication should include data measured using clear and measurable KPIs.

The data should be presented in a format that is easily understood by the public, such as graphs or tables, to ensure that the information can be accessed and analyzed by all parties. From the perspective of constitutional law, this publication model also strengthens the principle of checks and balances between the government and the public. By providing open access to performance data, the public can play a role in overseeing the implementation of government duties, thereby promoting a clean, transparent, and responsive government that meets the needs of society.

CONCLUSION

This study concludes that the evaluation of ministry performance in Indonesia faces several major issues, including a lack of standardized assessments, which leads to subjectivity and difficulties in comparing performance across ministries. In addition, reliance on unverified internal reports reduces the objectivity of evaluations, while

limitations in information transparency hinder both openness and public participation. To address these issues, clearer assessment standards, independent external verification, and increased public access to information are necessary.

The implementation of a ministry performance index integrated with the principle of public information transparency is an important step toward enhancing government transparency and accountability. Although various regulations and performance evaluation systems already exist, periodic and open publication of ministry KPI achievements remains insufficient. This index would provide a more comprehensive and real-time overview of the effectiveness of ministry programs and enable public participation in performance oversight. Accordingly, the index serves as a crucial tool for strengthening the relationship between the government and the public, supporting good governance, and increasing public trust in the government.

The study also recommends legal refinement through the issuance of a Presidential Regulation that specifically governs the administration model, assessment indicators, and the institutions responsible for evaluating ministry performance. The Cabinet Secretariat could be designated as the institution to manage and coordinate the collection and publication of this performance data. Furthermore, assessment indicators should include the government work plan, BPK audit results, as well as feedback from the Ombudsman, the House of Representatives (DPR), and civil society. By designing a comprehensive and easily accessible performance index, the government can enhance its accountability and ensure that ministry performance can be objectively assessed by the public.

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