Effectiveness of the E-SAKIP Application in Monitoring and Evaluating Performance at the Surabaya High Religious Court

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Abstract:

Accountability and transparency are essential requirements for public institutions to gain public trust, which can be achieved through the implementation of e-government initiatives such as the electronic Government Agency Performance Accountability System (e-SAKIP). Although e-SAKIP aims to facilitate the monitoring, evaluation, and reporting of government agency performance, its implementation still faces several technical and human resource challenges that need to be addressed to achieve optimal effectiveness. This research aims to analyze the causes of ineffectiveness and inhibiting factors in the use of the e-SAKIP application, as well as examine efforts to improve its effectiveness in monitoring and evaluating performance at the Surabaya Religious High Court. This study uses a descriptive qualitative method with primary data from structured and in-depth interviews with informants selected through purposive sampling, as well as secondary data from related documents. Data analysis uses thematic analysis techniques with source and method triangulation to enhance validity. The research results at the Surabaya Religious High Court show that the implementation of the e-SAKIP application faces various challenges that hinder its effectiveness. The main issues include feature incompatibility, technical and infrastructure constraints, lack of training, data accuracy problems, coordination difficulties, increased workload, and concerns related to system transparency and sustainability. To address these issues, comprehensive efforts are needed, including feature adjustments, infrastructure improvements, continuous training, enhancing data accuracy, optimizing coordination and workload, and implementing effective change management. The implementation of these measures is expected to improve the effectiveness of e-SAKIP in enhancing overall institutional performance.

Keywords: *Accountability, e-SAKIP, Effectiveness, Evaluating Performance, Monitoring, Qualitative*

1. Introduction

Accountability and transparency are essential requirements for public institutions to be widely trusted by the public, through the use of information technology, which is fulfilled by the implementation of electronic government. The application of e-

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government is a manifestation of government openness or transparency to the public (Muliawaty & Hendryawan, 2020).

Therefore, every government institution must be able to properly implement the Government Performance Accountability System (SAKIP), starting from performance planning, performance measurement, performance reporting, and performance evaluation.

In general, accountability is understood as a form of obligation to be responsible for the success or failure of an organization's implementation in achieving the targets set for previous periods, which are carried out periodically. According to Presidential Regulation No. 29 of 2014, performance accountability is the manifestation of a government institution's obligation to be responsible for the success and failure of the organization's mission in achieving the set targets and goals through a periodic accountability system. Considering the demands for accuracy and flexibility, it is necessary to have facilities that can facilitate the tasks of leaders, particularly in the field of program planning and budgeting in resolving problems, especially in data processing, monitoring, and evaluating the performance of government institutions.

Based on the Ministerial Regulation of the Republic of Indonesia No. 88 of 2021 on the Evaluation of Government Agency Performance Accountability, Article 2 of the Implementation of the Government Performance Accountability System (AKIP) in general aims to determine to what extent AKIP is implemented to promote the achievement of performance that is target-oriented and result-oriented in Government Agencies. Monitoring and evaluation are crucial when considering the objectives outlined in the regulation, and this can serve as a basis for the formulation of development plans in the subsequent period to improve performance even further. To facilitate its implementation, at the central government level, the Supreme Court innovates by developing an application called e-SAKIP (Electronic Government Performance Accountability System Application) aimed at simplifying the monitoring, evaluation, and reporting processes (Sauwir, 2023).

The e-SAKIP application was developed utilizing web-based and online information technology, making it accessible anywhere and at any time. Given the complexity and intricacy of the reports involved, manual processing without the use of technological innovation would take a considerable amount of time and is prone to numerous errors (human error) in the data processing process (Dwivedi et al., 2020).

During its implementation, the e-SAKIP application is continuously corrected and improved. The improvements are made to ensure that the generated data is more accurate and to assist the Supreme Court in monitoring the performance achievements of each work unit. The High Court of Religious Affairs in Surabaya is one of the work units that has implemented the e-SAKIP application in monitoring and evaluation activities. The High Court of Religious Affairs in Surabaya is one of the appellate courts under the Directorate General of Religious Courts of the Supreme Court of the Republic of Indonesia, and one of its primary tasks and functions is to oversee 37 (thirty-seven) Religious Courts in East Java. The execution of this oversight function

includes monitoring and evaluating performance achievements based on the performance indicators set forth in the Performance Agreement document (Mutinda Teguh Widayanto et al., 2021).

The task and function of monitoring and evaluating performance achievements are part of the sub-department of program planning and budgeting at the High Court of Religious Affairs in Surabaya, and are carried out every quarter or every three months. In its realization, there are still challenges encountered in the implementation of this monitoring and evaluation system. The problem is that the e-SAKIP report does not display all the data that has been input into the application, and the results of all the indicators cannot be automatically summed up, requiring manual adjustment. Additionally, there is no menu available to add performance indicators other than those specified in the Primary Performance Indicators. Another issue is the numerous errors in data input on the application. Given these problems, it can be seen that the effectiveness of using the e-SAKIP application in monitoring and evaluating performance achievements has not been fully achieved due to human resource issues and suboptimal technology utilization.

Previous research has been conducted to address the issues with e-SAKIP. The study by Febiani, Irianto, and Purwanti found that the commitment of the work unit and the quality and quantity of human resources have an impact on the effectiveness of SAKIP, while central government support and evaluation guidelines for the implementation of SAKIP do not affect its effectiveness (Febiani et al., 2017). In addition, the research by Gitasih, Sumada, and Astawa found that the implementation of the e-SAKIP application affects the performance of the Regional Apparatus in the Badung Regency Government. Based on this research, it is recommended that the Badung Regency Government should conduct training to enhance understanding and active use of the application (Gitasih et al., 2023).

Based on the presentation of the issues above, a research gap can be identified that needs to be filled. Although previous research has examined the effectiveness of SAKIP and the impact of e-SAKIP implementation on regional apparatus performance, there is still room for further research on the effectiveness of e-SAKIP application use in the specific context of performance monitoring and evaluation in the High Court of Religious Affairs environment. The existing research has not specifically discussed the technical challenges in using the e-SAKIP application, such as those experienced by the High Court of Religious Affairs in Surabaya, including data display issues, automatic calculations, limited menu options, and data input errors. Additionally, there is no in-depth analysis of how to optimize technology utilization and improve human resource quality in the context of e-SAKIP use in religious court environments.

2. Theoretical Background

Definition and Measurement of Effectiveness

The concept of effectiveness, as explained by Siagian, refers to the optimization of the use of resources, facilities, and infrastructure that have been previously determined to achieve the desired outcomes. Effectiveness does not only speak to the quantity of output but also to the quality and accuracy in achieving the set goals (Risnawati et al., 2022). In this context, effectiveness serves as a measure of the success of an activity or program in meeting the planned objectives. Furthermore, effectiveness can be understood as the ratio between the actual results achieved and the expected results. The closer the actual results are to the set targets, the higher the level of effectiveness. This emphasizes the importance of thorough planning and precise execution in every activity. Effectiveness is not just about achieving goals but also about how those goals are achieved by optimizing available resources (Dwivedi et al., 2020). In its implementation, effectiveness demands harmony between planning, execution, and results. A task can be considered effective if it is carried out according to the plan and produces outputs that meet or even exceed expectations (Tuheteru et al., 2022). This implies that effectiveness is not only related to the final outcome but also to the process of achieving it. Therefore, when evaluating the effectiveness of an activity or program, it is essential to consider not only the output but also the efficiency of resource usage and the accuracy of its implementation.

Concept of Monitoring and Evaluation

Monitoring is an integral component of organizational performance management and supervision. This concept, as explained in Webster's New Collegiate Dictionary, refers to a mechanism or tool used to observe, provide suggestions, or issue warnings (Fardiansyah et al., 2022). In the context of an organization, monitoring functions as a control system that enables continuous monitoring of the development of ongoing programs or activities. Furthermore, Suherman and his colleagues expanded the understanding of monitoring by emphasizing its aspects of continuity and regularity. They defined monitoring as a series of structured and consistent activities conducted to track the progress of a program . This approach emphasizes the importance of systematic and continuous supervision, rather than sporadic or occasional activities (Saputro & Pradana, 2022). Evaluation is a crucial component in the process of supervision and performance improvement. It involves a systematic series of steps to collect and analyze various relevant evidence. The goal is to assess the effectiveness, efficiency, and value of various interventions or programs implemented within an organization (Idrus L., 2019).

Monitoring and evaluation play a very important role in efforts to enhance employee performance. Through this process, organizations can identify areas requiring improvement, measure target achievements, and evaluate the effectiveness of applied strategies. Additionally, monitoring and evaluation serve as tools to detect and prevent potential task or authority deviations that may occur in the workplace (Faza & Mukaram, 2023). By implementing an effective monitoring and evaluation system, organizations can create a more transparent and accountable work environment. This

not only promotes individual and team performance improvement but also helps in building a culture oriented towards continuous improvement (Lase & Lase, 2024). Ultimately, this process contributes to achieving organizational goals more efficiently and effectively while minimizing the risk of deviations or discrepancies in task execution and responsibility.

Concept of Performance Measurement

Performance measurement plays a crucial role in the organizational management mechanism. This process functions as a vital instrument to enhance the quality of decision-making and accountability (Setyanto et al., 2024). Through systematic performance measurement, organizations can develop a solid and accountable foundation for making strategic decisions. This process allows organizations to evaluate the effectiveness of policies and actions taken, as well as identify areas that require improvement or adjustment. The results of performance measurement serve as valuable feedback for the organization, providing a comprehensive picture of the organization's achievements in implementing its planned strategies. Additionally, performance measurement helps identify critical points where the organization needs to adjust its planning and control activities (Susanti, 2021).

Performance measurement serves as an evaluation tool that enables management to comprehensively analyze the effectiveness of organizational performance. Through this process, organizations can identify discrepancies between achieved results and set expectations, and take necessary corrective actions (Sihombing & Batoebara, 2019). In line with the development of the New Public Management (NPM) paradigm, the concept of performance has gained significant attention in public administration. The shift from Old Public Administration to NPM has brought significant changes in how governments operate. The primary focus is no longer just steering but also rowing, meaning governments not only make policies but are actively involved in their implementation (Supriyadi, 2021).

Performance Information Systems Theory (HOT-Fit Model)

The Performance Information Systems Theory, particularly the HOT-Fit (Human-Organization-Technology Fit) model, is a framework used to evaluate and understand the effectiveness of information systems within an organizational context. This model was developed by Yusof et al. in 2006 as an extension of previous models such as the IS Success Model and the IT-Organization Fit Model (Sala & Subriadi, 2023). The HOT-Fit model is composed of three main components that interact and influence the success of information system implementation: Human, Organization, and Technology. Each component has factors that contribute to the overall system fit (Mulyadi & Choliq, 2019).

The Human component in the HOT-Fit model focuses on aspects related to information system users. This includes system use and user satisfaction. System use refers to the frequency and extent of information system functions and features utilized by users. Meanwhile, user satisfaction is related to the user's attitude towards the information system, including perceptions of usefulness and ease of use. Factors such as user experience, training, and technical support also fall into this component

(Tawar et al., 2022). The Organizational Component considers the structural and environmental aspects of the organization that influence the implementation of information systems. This includes organizational structure, strategy, culture, management, leadership, and support from management. Organizational structure includes the type, size and hierarchy of the organization. The organizational environment includes funding sources, governance, politics, competition, interorganizational relationships, and communications. All of these factors play an important role in determining how information systems are implemented and used in organizations (Soelistya et al., 2022).

Human Resources Management
Human Resource Management (HRM) is a crucial aspect in managing modern organizations. HRM includes a series of processes and strategies aimed at optimizing the potential of human resources in an organization. The main goal is to ensure that the organization has a competent, motivated and productive workforce to achieve organizational goals effectively and efficiently (Khaeruman & Tabroni, 2024). One of the important components in HRM is human resource planning. This process involves analyzing the organization's workforce needs, both in the short and long term. Good HR planning allows organizations to anticipate changing workforce needs, identify skills gaps, and develop strategies to fill these gaps (Rusilowati, 2023).

Recruitment and selection are vital functions in HRM. This process aims to attract and select the best candidates who suit the organization's needs. Effective recruitment involves various strategies, from posting job vacancy advertisements, using social media, to collaborating with educational institutions. Meanwhile, the selection process involves a series of stages such as resume screening, interviews, ability tests, and background checks to ensure that the selected candidates have the qualifications and cultural fit with the organization (Lilistian, 2022). Employee development and training is another very important aspect of HRM. Employee development programs are designed to improve employees' skills, knowledge and competencies, so that they can contribute more effectively to the organization (Abadiyah & Maufuzah, 2022). This can include formal training, mentoring, job rotation, and leadership development programs. Investments in employee development not only increase productivity, but also help in employee retention and create a more flexible and adaptive workforce (Maulana, 2022).

3. Methodology

This research uses descriptive qualitative research methods. This method was chosen because it allows researchers to gain an in-depth understanding of the phenomenon of using the E-SAKIP application in the specific context of the Surabaya High Religious Court. The types of data used in this research are 2 types of data, namely primary and secondary. Primary data is obtained by making direct observations or data obtained directly from interviews with sources which are used as support in carrying out analysis in research. The interview activities carried out in this research were structured and in-depth interviews to see the effectiveness of using the e-SAKIP

application in monitoring and evaluating performance within the Surabaya High Religious Court. The informants in this study used a purposive sampling technique, which is a method of determining informants who were determined deliberately by the researcher (J. Moleong, 2017). The informants determined in this research are the Head of the Program and Budget Planning Sub-Division, the Operator implementing data input for the e-SAKIP application and the Benefit Users of the e-SAKIP application (Registrar and Secretary of the Surabaya High Religious Court).

Secondary data is data obtained indirectly during the research process, namely through documents, books, literature and other information related to the problems discussed in the research and this data is used in the research as a support and complement to the primary data (Sugiyono, 2019). The documents that will be used in this research are the Government Agency Performance Report (LKjIP) and the 2023 Performance Agreement monitoring and evaluation report. Data analysis will use thematic analysis techniques, where data will be coded, categorized and interpreted to identify main themes. related to the effectiveness of application use. Triangulation of data sources and methods will be applied to increase the validity and reliability of research findings (Hermawan & Amirullah, 2016). This approach is expected to provide a comprehensive picture of the effectiveness of the E-SAKIP application, the factors that influence it, as well as potential improvements in its use for monitoring and evaluating performance at the Surabaya High Religious Court.

4. Empirical Findings/Result

Causes of Ineffective Use of the e-SAKIP Application and Inhibiting Factors
Based on the results of interviews conducted with various parties at the Surabaya High Religious Court, several main causes of ineffective use of the e-SAKIP application were revealed as well as factors that hindered its implementation. Following are the research findings:

One of the main causes of ineffective use of e-SAKIP is the incompatibility between the application features and the specific needs of the Surabaya High Religious Court. The Head of the Program Planning and Budget Sub-Division revealed:

"Even though e-SAKIP has many features, we feel there are several key aspects of our performance monitoring and evaluation process that have not been fully accommodated. This means we have to make adjustments or even use additional systems, which of course reduces efficiency."

This statement indicates that although e-SAKIP is designed as a comprehensive solution, there is still a gap between the available features and the actual needs of institutions. As a result, users are forced to look for alternative solutions or make manual adjustments, which in turn reduces the overall effectiveness and efficiency of the system.
Technical challenges are also a significant inhibiting factor in implementing e-SAKIP. The data input operator conveys:

"We often face problems such as slow systems or even errors. Sometimes, we have to re-enter data because the system suddenly logs out. This really hampers our work and makes the data input process longer and error-prone."

This statement illustrates that technical problems not only hinder work efficiency, but also have the potential to affect the accuracy of input data. System instability can cause frustration among users and reduce their trust in the application.

Lack of adequate training and technical support also contributes to the ineffective use of e-SAKIP. This situation suggests that a lack of training and ongoing technical support can result in underutilization of application features and potential errors in their use. This not only reduces the effectiveness of the system but can also cause resistance among users. Issues of data accuracy and reliability are also a major concern. This statement underlines the importance of a better data verification system in e-SAKIP. Data inaccuracies not only affect the quality of reporting but can also impact decision making and overall performance evaluation.

Coordination between parties involved in the performance monitoring and evaluation process is also a challenge in itself. This shows that although e-SAKIP is intended to improve collaboration, there are still gaps in coordination between units that need to be addressed to maximize the effectiveness of the system. The increased workload is also a complaint for some users. This statement indicates that the transition to a new system does not always produce the expected efficiencies, at least in the short term. This increase in workload can reduce user motivation and affect the quality of input data.

Transparency and accountability issues are also in the spotlight. This shows that although e-SAKIP aims to increase transparency and accountability, there is still a need to increase user trust in the system and the evaluation process it produces. Limitations in data-based decision making are also an important issue. This statement indicates that although e-SAKIP is successful in collecting data, there are still gaps in its ability to turn data into actionable insights. This indicates a need to improve analytical and reporting features in the application.

The factor of resistance to change cannot be ignored either. One senior user stated: "Many of us who are used to the old system find it difficult to adapt to e-SAKIP. The interface is different, the process is different, and at times it feels more complicated than our old way."

This suggests that resistance to change can be a significant barrier to the adoption and effective use of e-SAKIP. Better change management strategies are needed to overcome this resistance and facilitate a smoother transition.
Sustainability and application development issues are also a concern. The Secretary of the Surabaya High Religious Court stated:

"We are worried about how e-SAKIP will develop in the future. Will there be regular updates? What about long term support? This is important to ensure our investment in this system is not wasted."

This statement emphasizes the importance of clear communication about e-SAKIP's long-term development plans to build user confidence in its sustainability and system relevance.

In conclusion, although e-SAKIP has the potential to increase the efficiency and effectiveness of the performance monitoring and evaluation process at the Surabaya High Religious Court, there are still various challenges and obstacles that need to be overcome. Starting from technical problems, lack of training and support, to issues related to data accuracy and decision making.

Efforts to Increase the Effectiveness of Using the e-SAKIP Application in Monitoring and Evaluation of Performance within the Surabaya High Religious Court

Based on the results of interviews conducted with various parties at the Surabaya High Religious Court, the following are the results of research regarding efforts to increase the effectiveness of using the e-SAKIP application in monitoring and evaluating performance:

Improved Matching of Features to Specific Needs
One of the main efforts that needs to be made is to improve the suitability of e-SAKIP features with the specific needs of the Surabaya High Religious Court. The Head of the Program and Budget Planning Sub-Division stated:

"We continue to evaluate the features in e-SAKIP and compare them with our needs. We also actively provide input to application developers for necessary adjustments."
This effort includes identifying unmet needs, submitting proposals for improvements to the application developer, and if possible, developing additional modules that are integrated with e-SAKIP to meet the specific needs of the institution.

Improved Infrastructure and Technical Support
To overcome technical obstacles, it is necessary to improve IT infrastructure and strengthen technical support. The data input operator expresses:
"We often experience connection problems and slow systems. It would be very helpful if there was a technical support team who was always ready to help when problems occurred."

Steps that can be taken include increasing internet bandwidth, updating the hardware used to access applications, and establishing a special technical support team that can provide quick assistance when problems occur.
Comprehensive and Ongoing Training Program
Increasing user competency through comprehensive and ongoing training programs is the key to increasing the effectiveness of using e-SAKIP. One operator said:

"We need more intensive and regular training, not only at the start of application implementation, but also when there are updates or new features."
This training program should cover not only the technical aspects of using the application, but also an understanding of how the input data relates to the overall performance monitoring and evaluation process.

Increased Data Accuracy and Reliability
To increase data accuracy and reliability, it is necessary to develop a more stringent data verification and validation system. The Registrar of the Surabaya High Religious Court emphasized:

"Data accuracy is very crucial for us. We need to ensure that every number that goes into the system truly reflects actual performance."
This effort may include implementing a multi-layered verification system, where input data must go through several stages of inspection before being considered valid. In addition, an automatic warning system can also be implemented for inconsistent or suspicious data.

Increased Coordination Between Parties
To overcome coordination problems, it is necessary to develop a more effective communication mechanism between the various parties involved in the performance monitoring and evaluation process. The Secretary of the Surabaya High Religious Court stated:

"We need to build better communication between the data input team, analysis team and decision makers. E-SAKIP should be an effective communication bridge."
Steps that can be taken include forming a special coordination team, holding regular meetings to discuss developments and issues related to the use of e-SAKIP, as well as developing integrated communication features in the application.

Workload Optimization
To overcome the problem of increasing workload, it is necessary to optimize work processes and integrate e-SAKIP with existing systems. One operator said:
"We feel there is duplication of work because we have to input data into several different systems. It would be very helpful if e-SAKIP could be integrated with other systems we use."

This effort could include automating several data input processes, integrating e-SAKIP with other information systems used at the Surabaya High Religious Court, as well as evaluating and simplifying existing work processes.
Increased Transparency and Accountability
To increase transparency and accountability, reporting mechanisms that are more open and easily accessible need to be developed. The Head of the Program Planning and Budget Sub-Division emphasized:

"E-SAKIP should be a tool to increase transparency. We need to develop ways so that monitoring and evaluation results can be easily accessed by interested parties."

Steps that can be taken include developing a performance dashboard that is easy to understand, publishing regular performance reports that can be accessed by the public, as well as developing a feedback mechanism from stakeholders.

To improve data-based decision making capabilities, it is necessary to develop more sophisticated data analysis features in e-SAKIP. The Secretary of the Surabaya High Religious Court stated:
"We need more advanced analysis tools to be able to interpret performance data better and make more informed decisions."

These efforts can include developing data visualization features, implementing predictive analysis algorithms, as well as special training for decision makers on how to interpret and use performance data.

Effective Change Management
To overcome resistance to change, it is necessary to implement an effective change management strategy. The Registrar of the Surabaya High Religious Court stated:
"System changes always create resistance. We need the right strategy to help all parties adapt to this new system."

Steps that can be taken include intensive outreach about the benefits of e-SAKIP, providing incentives for effective use of the application, as well as intensive assistance for users who experience difficulties.

Continuous Development of Applications
To ensure the sustainability and relevance of e-SAKIP, there needs to be a commitment to continuous development of the application. The Head of the Program and Budget Planning Sub-Division emphasized:

"E-SAKIP must continue to develop as our needs change. We need assurances that the app will continue to be updated and improved."
These efforts may include establishing a special development team, holding regular forums to discuss application improvements and development, as well as special budget allocation for the ongoing development of e-SAKIP.

Continuous Evaluation and Improvement
Finally, it is necessary to continuously evaluate and improve the use of e-SAKIP. One operator said:
"We need to regularly evaluate the effectiveness of using e-SAKIP and make necessary improvements."
This can be done through conducting regular user satisfaction surveys, analyzing application usage logs, as well as establishing a dedicated team responsible for identifying areas of improvement and proposing solutions.

In conclusion, increasing the effectiveness of using the e-SAKIP application in monitoring and evaluating performance within the Surabaya High Religious Court requires a comprehensive and multidimensional approach. Efforts that need to be

made include aspects of technology, human resources, work processes and organizational culture. Implementing these efforts requires commitment from all parties involved, from leadership level to implementing staff. Apart from that, support is also needed from the e-SAKIP application developer to be able to accommodate the specific needs of the Surabaya High Religious Court.

By implementing these efforts consistently and sustainably, it is hoped that the use of e-SAKIP at the Surabaya High Religious Court can become more effective, so that it can make a significant contribution in improving the overall performance of the institution. However, keep in mind that improving effectiveness is an ongoing process and requires constant evaluation and adjustment as needs change and technology develops.

Discussion
Causes of Ineffective Use of the e-SAKIP Application and Inhibiting Factors
Based on the results of research conducted at the Surabaya High Religious Court, various causes and inhibiting factors were revealed that led to the ineffective use of the e-SAKIP application (Government Agency Performance Accountability System). The following is an in-depth discussion of these findings:

Feature Mismatch with Institution's Specific Needs
One of the main causes of ineffective use of e-SAKIP is the gap between the features available in the application and the specific needs of the Surabaya High Religious Court. Even though e-SAKIP was designed as a comprehensive solution for monitoring and evaluating the performance of government agencies, it turns out that there are still key aspects of the work process at the Surabaya High Religious Court that have not been fully accommodated (Hakim, 2024). The Head of the Program Planning and Budget Sub-Section revealed that although e-SAKIP has many features, there are still several important aspects of the performance monitoring and evaluation process that have not been covered. As a result, users are forced to make adjustments or even use additional systems to meet their needs. This situation clearly reduces the overall efficiency and effectiveness of using e-SAKIP.

This discrepancy has some serious implications. First, users must do additional work to adapt the output from e-SAKIP to their reporting needs. Second, the use of additional systems outside e-SAKIP can cause data duplication and increase the risk of information inconsistency. Third, e-SAKIP's inability to meet all specific institutional needs can reduce users' trust in the system and reduce their motivation to use it optimally.
Technical and Infrastructure Challenges
Technical problems are another significant inhibiting factor in the effective implementation of e-SAKIP. Based on information from operators implementing data input, problems often occur such as slow systems, unexpected errors, or connectivity problems. This situation not only hinders the data input process but also increases the risk of data errors (Wibowo, 2022). Operators reported that they often had to re-enter data because the system suddenly logged out or experienced errors. This not only wastes time and energy, but also increases frustration among users. Furthermore,

system instability can result in the loss of important data or the creation of unnecessary data duplication.

Inadequate IT infrastructure issues also contribute to these technical challenges. Unstable internet speeds, outdated hardware, or a lack of responsive technical support can exacerbate technical problems encountered. As a result, users may be reluctant to rely on e-SAKIP completely and prefer to maintain a manual recording system as a backup, which in turn reduces the effectiveness and efficiency of using e-SAKIP. Lack of Training and Technical Support

Another important factor contributing to the ineffective use of e-SAKIP is the lack of adequate training and technical support. Several respondents revealed that they rarely receive training regarding the use of e-SAKIP, especially when there are system updates or new features added (Febiani et al., 2017). This situation results in many users not being able to take full advantage of all the features available in e-SAKIP. They may only use basic functions that they understand, while advanced features that could potentially improve work efficiency remain untouched.

Furthermore, a lack of thorough understanding of the system can lead to errors in data input or interpretation. Apart from that, limited responsive technical support is also an obstacle. When users encounter technical problems, they often have to wait a long time to get help, or even have to try to solve the problem themselves. This not only hinders productivity but can also cause frustration and reduce trust in the system. Data Accuracy and Reliability Issues

Data accuracy and reliability are the main concerns in using e-SAKIP. The Registrar of the Surabaya High Religious Court revealed that there were often inconsistencies between the data in e-SAKIP and the manual records held by the institution. This situation requires repeated verification, which of course takes additional time and resources. Data inaccuracies can be caused by various factors, including human error during input, limitations in the data verification process, or even problems with the system itself.

The implications of this problem are very serious, considering that data from e-SAKIP is used as a basis for monitoring and evaluating performance, as well as monitoring a number of important decisions. Furthermore, distrust of data accuracy can cause users, especially at the decision-making level, to be reluctant to fully rely on e-SAKIP. They may prefer to stick with conventional methods or perform extensive manual verification, ultimately reducing the efficiency and effectiveness of system use. Coordination Between Parties Involved

Although e-SAKIP is expected to facilitate better communication and collaboration, the research results show that there are still challenges in coordination between the various parties involved in the performance monitoring and evaluation process. The Secretary of the Surabaya High Religious Court revealed that there were still frequent inconsistencies between the data input and the interpretation made by the analysis team (Jauhari & Rosdini, 2024). This coordination gap can be caused by several

factors. First, there may be differences in understanding about how the data should be interpreted or used. Second, a lack of effective communication between the data input team and the analysis team can lead to misunderstandings or misinterpretations. Third, there may be limitations in the collaboration features provided by e-SAKIP itself.
The implications of this coordination problem are quite significant. Misalignment in data interpretation can lead to inappropriate decision making or inaccurate performance evaluation. In addition, a lack of effective coordination can reduce trust between work units and reduce motivation to use e-SAKIP optimally.

Increased Workload
Paradoxically, although e-SAKIP was intended to increase efficiency, some users reported that its implementation actually increased their workload. One operator revealed that they had to input data into e-SAKIP while retaining the old reporting system for verification purposes, which essentially meant doing double work (Gitasih et al., 2023).

This increase in workload can be caused by several factors. First, there may be a transition period where the old and new systems must be run in parallel to ensure data continuity and accuracy. Second, the lack of integration between e-SAKIP and other information systems used by institutions can cause duplication of work. Third, the complexity of e-SAKIP itself may require greater time and effort in the data input and analysis process. The implications of this increased workload are quite serious. Apart from reducing efficiency, this can also cause stress and fatigue among users. In turn, this situation may result in a decrease in the quality of input data or even resistance to the use of e-SAKIP altogether.

Transparency and Accountability Issues
Even though e-SAKIP is designed to increase transparency and accountability in institutional performance, research results show that there are still concerns among users regarding this. The Head of the Program Planning and Budget Sub-Division expressed concerns about how the data in e-SAKIP is used and interpreted, as well as how performance is assessed based on this data (Raharja et al., 2019).

This concern can be caused by several factors. First, there may be a lack of transparency in the performance evaluation process carried out based on e-SAKIP data. Second, users may feel they do not have enough control or understanding of not flexible enough to accommodate special contexts or situations that may affect performance. The implications of this problem are quite significant. Lack of trust in system transparency and accountability can reduce user motivation to use e-SAKIP optimally. Apart from that, this can also reduce the effectiveness of e-SAKIP as a tool to improve overall institutional performance.

Limitations in Data-Based Decision Making
Although e-SAKIP provides a lot of data related to performance, the research results show that there are still limitations in using this data for effective decision making. The Registrar stated that this application lacked adequate analytical features to support strategic decision making, especially in terms of program and budget planning

(Gitasih et al., 2023). This limitation can be caused by several factors. First, there may be deficiencies in the data analysis and visualization features provided by e-SAKIP. Second, users may lack sufficient understanding or training on how to interpret and apply the available data. Third, there may be a gap between the type of data collected by e-SAKIP and the type of information needed for strategic decision making.

The implications of these limitations are quite serious If e-SAKIP cannot support effective decision making, then its value as a performance management tool is limited. This can cause decision makers to fall back on conventional methods or intuition, which may be less accurate or consistent.

Resistance to Change
Another important factor contributing to the ineffective use of e-SAKIP is resistance to change among users. A senior user stated that many of those who were used to the old system found it difficult to adapt to e-SAKIP, finding the interface different and the process more complicated (Marjan et al., 2021). This resistance can be caused by several factors. First, fear or discomfort with change, especially among users who have worked with the old system for a long time. Second, there is a lack of understanding of the long-term benefits of implementing e-SAKIP. Third, there may be deficiencies in the change management strategies implemented during the implementation process.

The implications of this resistance are quite significant. Resistant users may be reluctant to use e-SAKIP optimally, choosing to stick with old methods or only use minimal features of the new system. This can reduce the overall effectiveness of e-SAKIP implementation and hinder the achievement of the expected performance improvement goals.

Sustainability and Application Development Issues
Finally, the research results show that there are concerns among users regarding the sustainability and development of e-SAKIP in the future. The Secretary of the Surabaya High Religious Court expressed concerns about how e-SAKIP will develop, whether there will be regular updates, and what about long-term support. This concern can be caused by several factors. First, there may be a lack of clear communication from the developer or management regarding e-SAKIP's long-term development plans. Second, users may have previous experience with systems that were abandoned or not updated after some time. Third, there may be concerns about e-SAKIP's ability to adapt to changing needs or regulations in the future (Gani, 2014). The implications of this problem are quite serious. Concerns about sustainability may cause users to be reluctant to invest time and effort in learning and optimizing the use of e-SAKIP. This can reduce the overall effectiveness of system implementation and limit its potential to improve institutional performance in the long term.

The results of the research conducted by the author are in line with research conducted by Hargani, Murwanungsih and Akbarini which explains the results, namely: Factors that cause the SAKIP assessment results in the Sukoharjo Regency Government to not be optimal include lack of employee understanding of SAKIP, lack of commitment

from regional officials, and lack of integrated planning, budgeting and performance management system. To improve the SAKIP assessment results, the Sukoharjo Regency Government has made various efforts, such as holding coaching clinics and SAKIP training, building a performance culture, and following up on recommendations related to application creation (Hargani et al., 2023).

Efforts to Increase the Effectiveness of Using the e-SAKIP Application in Monitoring and Evaluation of Performance within the Surabaya High Religious Court

Based on the results of research conducted at the Surabaya High Religious Court, there are several efforts that can be made to increase the effectiveness of using the e-SAKIP application in monitoring and evaluating performance. The following is an in-depth discussion of these efforts:

Improved Matching of Features to Specific Institutional Needs

One of the main efforts that needs to be made is to improve the suitability of e-SAKIP features with the specific needs of the Surabaya High Religious Court. The Head of the Program Planning and Budget Sub-Section stated that they continue to evaluate the features in e-SAKIP and compare them with their needs. They also actively provide input to application developers for necessary adjustments.

Efforts to increase the effectiveness of e-SAKIP at the Surabaya High Religious Court can be carried out through several concrete steps: conducting a comprehensive gap analysis involving all stakeholders, compiling a list of feature development priorities based on the results of the analysis, forming a special team to coordinate with application developers, and considering module development additions that are integrated with e-SAKIP to meet specific institutional needs. These steps aim to ensure that the e-SAKIP system can optimally meet the needs of the Surabaya High Religious Court and increase the effectiveness of institutional performance (Devi & Basyar, 2024).

Improved Infrastructure and Technical Support

To overcome the technical obstacles that are often faced, it is necessary to improve IT infrastructure and strengthen technical support. Operators implementing data input revealed that they often experience connection problems and slow systems. They emphasize the importance of a technical support team that is always ready to help when problems occur.

Efforts to improve infrastructure at the Surabaya High Religious Court can be carried out through several steps: conducting a thorough audit of the existing IT infrastructure, increasing internet bandwidth and updating hardware to access e-SAKIP, forming a special technical support team with in-depth knowledge of the system, and developing a monitoring system real-time performance of e-SAKIP and its supporting infrastructure. These steps aim to address system speed and stability issues, provide quick assistance when problems occur, and detect and resolve potential issues before they impact users (Indrayani, 2020).

Comprehensive and Ongoing Training Program
Increasing user competency through comprehensive and ongoing training programs is the key to increasing the effectiveness of using e-SAKIP. One operator said that they needed more intensive and regular training, not only when initially implementing the application, but also when there were updates or new features (Hakim, 2024).

Efforts to increase the capacity of e-SAKIP users can be carried out through several steps: preparing a comprehensive training curriculum tailored to user needs, conducting regular training including refresher sessions and special training for feature updates, using varied training methods such as face-to-face, workshops, online tutorials, and e-learning, as well as developing a training effectiveness evaluation system through tests, surveys and user performance monitoring. These steps aim to ensure a thorough understanding of the use of e-SAKIP and its relationship to the performance monitoring and evaluation process.

Increased Data Accuracy and Reliability
To increase data accuracy and reliability, it is necessary to develop a more stringent data verification and validation system. The Registrar of the Surabaya High Religious Court emphasized that data accuracy is very crucial and it is necessary to ensure that every figure entered into the system truly reflects actual performance.

Efforts to increase the accuracy of e-SAKIP data can be done through several steps: implementing a layered verification system with gradual checks, implementing an automatic warning system for suspicious data, developing regular data reconciliation procedures with other recording systems, and conducting periodic data audits by independent parties. These steps aim to ensure data integrity, detect anomalies, and identify areas that require improvement in the data collection and verification process at the Surabaya High Religious Court (Marjan et al., 2021). Increased Coordination Between Parties To overcome coordination problems, it is necessary to develop a more effective communication mechanism between the various parties involved in the performance monitoring and evaluation process. The Secretary of the Surabaya High Religious Court stated the need to build better communication between the data input team, analysis team and decision makers (Harahap et al., 2022).
Efforts to improve coordination in the use of e-SAKIP can be done through several steps: forming a special coordination team, holding regular meetings, developing an integrated performance dashboard, and integrating communication features in e-SAKIP. The coordination team will ensure a smooth flow of information, regular meetings will discuss developments and related issues, the performance dashboard will provide a real-time overview of performance status, while integrated communication features will facilitate collaboration between parties in analyzing and interpreting data (Febriani et al., 2023).

Workload Optimization
To overcome the problem of increasing workload, it is necessary to optimize work processes and integrate e-SAKIP with existing systems. One operator stated that they felt there was duplication of work because they had to input data into several different systems (Kusuma & Wardoyo, 2024).

Efforts to increase the efficiency of using e-SAKIP at the Surabaya High Religious Court can be carried out through several steps: comprehensive business process analysis to identify areas of inefficiency, integration of e-SAKIP with other information systems to reduce duplication of data input, automation of the data input process to reduce manual input, and evaluation and simplification of work processes involving the elimination of unnecessary steps, consolidation of overlapping tasks, and redistribution of responsibilities to even out the workload. These steps aim to optimize the use of e-SAKIP and increase overall efficiency.

Increased Transparency and Accountability
To increase transparency and accountability, it is necessary to develop reporting mechanisms that are more open and easily accessible (Rosidah et al., 2023). The Head of the Program Planning and Budget Sub-Division emphasized that e-SAKIP should be a tool to increase transparency and they need to develop ways so that monitoring and evaluation results can be easily accessed by interested parties.

Efforts to increase transparency and accountability in performance can be done through several steps: developing a performance dashboard that is easy to understand and access, publishing regular performance reports to the public, building a feedback mechanism from stakeholders such as an integrated comment system or satisfaction survey, and increasing transparency in the decision-making process based on e-SAKIP data by publishing evaluation criteria, analysis methodology, and use of analysis results. These steps aim to present performance information in a comprehensive but easy to understand manner, as well as involving stakeholders in the performance monitoring and evaluation process.

Increased Data Analysis Capabilities
To improve data-based decision making capabilities, it is necessary to develop more sophisticated data analysis features in e-SAKIP. The Secretary of the Surabaya High Religious Court stated that they needed more advanced analysis tools to be able to interpret performance data better and make more appropriate decisions.
Efforts to improve e-SAKIP's analytical capabilities can be carried out through several steps: development of more sophisticated data visualization features such as interactive graphs and heat maps, implementation of predictive analysis algorithms to make projections based on existing data, holding special training for decision makers on the interpretation and use of data performance for strategic decisions, as well as the integration of e-SAKIP with external business intelligence tools to provide greater flexibility and analytical capabilities for users (Mahendra, 2024).

The results of the research conducted by the author are in line with research conducted by Gitasih, Sumada and Astawa which presented the results, namely that the e-SAKIP application had a significant impact on the performance of Regional Apparatus in the Badung Regency Government. However, the results of the bootstrapping test analysis show that the e-SAKIP application variable has the lowest value in the aspect of understanding and active use of the application by all accountability managers in each Regional Apparatus within the Badung Regency Government. Therefore, it is

recommended to organize training to increase understanding and active use of the application (Gitasih et al., 2023).

5. Conclusions

Based on research results at the Surabaya High Religious Court, the use of the e-SAKIP application faces various challenges which cause its implementation to be ineffective. Key factors include mismatch of features with specific institutional needs, technical and infrastructure issues, lack of training and technical support, data accuracy and reliability issues, coordination difficulties between parties, increased workload, concerns regarding transparency and accountability, limitations in data-based decision making , resistance to change, as well as concerns about sustainability and application development. These problems result in decreased efficiency, user frustration, distrust of the system, and ultimately hinder the achievement of the performance improvement goals expected from the implementation of e-SAKIP.

To increase the effectiveness of using the e-SAKIP application in monitoring and evaluating performance at the Surabaya High Religious Court, a series of comprehensive efforts are needed. This includes improving the suitability of features to specific institutional needs, improving infrastructure and technical support, implementing ongoing training programs, increasing data accuracy and reliability, strengthening coordination between parties, optimizing workloads, increasing transparency and accountability, developing data analysis capabilities, implementing change management effective, as well as a commitment to continuous development of applications. These efforts include aspects of technology, human resources, work processes and organizational culture, which require commitment from all related parties as well as support from application developers. With consistent implementation of these steps, it is hoped that the use of e-SAKIP can become more effective in improving overall institutional performance.

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