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Rethinking SAKIP performance scores: Budget efficiency and substantive accountability at the Bengkulu High Court

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Abstract

The Government Agency Performance Accountability System (SAKIP) should ensure that judicial target achievement reflects budget efficiency and substantive accountability. This study evaluates the relationship between performance achievement, budget utilization, and the validity of efficiency measurement at the Bengkulu High Court during the transition from the 2020–2024 to the 2025–2029 strategic plan. It employs a descriptive case study based on the 2024–2025 performance reports, recalculation of derived indicators, and benchmarking against 34 Indonesian general appellate courts. Average performance achievement increased from 100.83% in 2024 to 103.74% in 2025, while timely case dispositions rose from 201 in 2022 to 438 in 2025, and e-Court achievement reached 98%. However, personnel expenditure dominance, declining DIPA 03 budget performance scores, changes in indicators, and measurement inconsistencies constrain interpretations of efficiency. The study demonstrates that SAKIP efficiency scores do not necessarily indicate budget savings and recommends consistent indicators across strategic-plan periods, decision-quality measures, and work-unit-level efficiency reporting.

Keywords: Judicial performance accountability; Budget efficiency; Government performance reports; Key performance indicators; SAKIP.

Abstrak

Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) perlu memastikan bahwa pencapaian target peradilan mencerminkan efisiensi anggaran dan akuntabilitas substantif. Penelitian ini bertujuan mengevaluasi hubungan antara capaian kinerja, penggunaan anggaran, dan validitas pengukuran efisiensi pada Pengadilan Tinggi Bengkulu selama masa transisi Rencana Strategis (Renstra) 2020–2024 ke Renstra 2025–2029. Penelitian ini menggunakan pendekatan studi kasus deskriptif melalui analisis Laporan Kinerja Instansi Pemerintah (LKjIP) tahun 2024–2025, penghitungan ulang indikator turunan, dan perbandingan dengan 34 pengadilan tinggi umum di Indonesia. Hasil penelitian menunjukkan bahwa rata-rata capaian kinerja meningkat dari 100,83% pada 2024 menjadi 103,74% pada 2025. Jumlah perkara yang diputus tepat waktu juga meningkat dari 201 perkara pada 2022 menjadi 438 perkara pada 2025, sedangkan capaian e-Court mencapai 98%. Namun, dominasi belanja pegawai, penurunan nilai Indikator Kinerja Pelaksanaan Anggaran (IKPA) DIPA 03, perubahan indikator, dan inkonsistensi pengukuran membatasi interpretasi terhadap efisiensi anggaran. Penelitian ini menegaskan bahwa skor efisiensi SAKIP tidak serta-merta menunjukkan adanya penghematan anggaran. Oleh karena itu, diperlukan konsistensi indikator, pengukuran kualitas putusan, dan pelaporan efisiensi pada tingkat satuan kerja.

Kata Kunci: Akuntabilitas kinerja peradilan; Efisiensi anggaran; LKjIP; Indikator kinerja utama; SAKIP.

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Introduction

The Government Agency Performance Accountability System (SAKIP) links strategic planning, performance measurement, reporting, and evaluation to ensure that government organizations are held accountable for their performance. This framework is regulated by Presidential Regulation No. 29 of 2014, while guidelines on performance agreements, reporting, and review procedures are stipulated in Regulation of the Minister of Administrative and Bureaucratic Reform No. 53 of 2014. However, achieving performance targets does not necessarily demonstrate efficient budget utilization or substantive accountability. Antono and Virdayanti (2018) identified challenges in developing systematic performance indicators and measuring impacts and benefits in public-sector strategic planning in Indonesia. Meanwhile, Ahyaruddin and Akbar (2018) found that performance information in government agency performance reports (LAKIP) may be treated as a formality rather than used as feedback for organizational improvement. This issue is relevant to the Bengkulu High Court because the transition from the 2020–2024 to the 2025–2029 Strategic Plan (Renstra) altered the structure of strategic objectives and key performance indicators (IKUs), necessitating closer examination of performance comparability across years.

The transformation of electronic services and the increase in the number of cases disposed of reveal additional dimensions of judicial performance assessment. At the Bengkulu High Court, the reported achievement rate for e-Court was 98%, while that for e-Berpadu reached 77.47%. The number of cases disposed of also increased from 201 in 2022 to 438 in 2025 (Bengkulu High Court, 2025, 2026). These figures indicate an increase in service outputs but do not establish that productivity improved in proportion to the resources used. In a study of the Palembang and Surabaya District Courts, Aidi (2020) found that case registration and payment had been conducted electronically, whereas electronic summonses and electronic litigation had not been implemented because of users' reluctance. This finding indicates that digitalization achievements should be assessed in terms of actual feature utilization and service outcomes. Supreme Court Circular No. 2 of 2014 provides the normative context for assessing case disposition.

The relationship between budget realization and performance achievement also requires critical examination. The Bengkulu High Court reported budget absorption rates of 99.86% in 2024 and 98.27% in 2025, while personnel expenditure accounted for 83.9% and 87.9% of total expenditure, respectively (Bengkulu High Court, 2025, 2026). High budget absorption does not automatically demonstrate that expenditure has generated commensurate outputs or benefits. Izzati and Firmansyah (2023) found that aspects of the *fraud diamond* framework negatively affected government expenditure effectiveness, while organizational commitment weakened this negative effect. Sigit (2019) showed that human resource quality and the performance of the SAS

application positively affected the accuracy of cash withdrawal plans. These studies underscore the importance of assessing budget management processes rather than budget realization alone. Regulation of the Director General of Treasury No. PER-5/PB/2024 and Decree of the Secretary of the Supreme Court No. 27101/SEK/SK.RA1.3/X/2025 provide further context for assessing budget implementation and judicial performance indicators.

Previous studies have shown that performance assessment and digital service delivery offer benefits but also raise accountability concerns. Anshori et al. (2019) examined performance assessment in public service agencies in relation to commitment, goal setting, and employee expectations. Retnaningsih et al. (2020) discussed the implementation of e-Court and e-Litigation in Indonesian district courts. Hariyanto and Sundusiyah (2022) identified benefits of electronic services for case registration, archiving, and summonses at the Pamekasan Religious Court. Mukhtar and Lailam (2024) found electronic justice to be effective while emphasizing the importance of accountability and transparency. Christy and Gunarto (2026) highlighted weaknesses in the allocation of responsibility and the restoration of rights when electronic systems malfunction. Schillemans and Busuioc (2015) critiqued the limitations of principal–agent theory, while Nielsen and Moynihan (2017) examined negativity bias in the attribution of bureaucratic responsibility. These studies do not directly explain the relationship between performance achievement, budget efficiency, and reporting consistency at the Bengkulu High Court.

This study aims to evaluate performance accountability at the Bengkulu High Court in 2024–2025 through five analytical steps. First, it identifies changes in the performance planning framework from the 2020–2024 to the 2025–2029 Strategic Plan and examines their implications for comparability across years. Second, it analyzes performance achievement, including trends in case volumes, timeliness of case disposition, and the implementation of electronic case administration. Third, it compares the court's performance with national benchmarks for appellate courts. Fourth, it evaluates budget realization and expenditure structure, Budget Implementation Performance Indicator (IKPA) scores, and the validity of efficiency measurement. Fifth, it assesses reporting quality and follow-up actions arising from performance accountability evaluations under Regulation of the Minister of Administrative and Bureaucratic Reform No. 88 of 2021. This study contributes to the literature by analyzing Government Agency Performance Reports (LKjIP) across two Strategic Plan periods, recalculating derived indicators such as cost per case, and examining measurement consistency to distinguish target achievement from efficiency and substantive accountability.

Method

This study employed a descriptive case study design using a mixed-methods approach, with a primary emphasis on document analysis. The mixed-methods approach integrates qualitative and quantitative analyses to provide a more comprehensive understanding of the research problem (Creswell & Creswell, 2018). The unit of analysis was the Bengkulu High Court, an organizational unit under the Directorate General of General Courts of the Supreme Court of the Republic of Indonesia. The main observation period covered fiscal years 2024 and 2025, with historical data from 2021–2023 used to compare trends. These two years were selected because they mark the transition from the 2020–2024 to the 2025–2029 Strategic Plan (Renstra), allowing an examination of the comparability of the performance indicator framework. The primary data sources were the 2024 Government Agency Performance Report (LKjIP) (Bengkulu High Court, 2025), reviewed on 24 February 2025 pursuant to Decree of the Chairperson of the Bengkulu High Court No. 21/W8-U/SK/OT1.6/I/2025, and the 2025 LKjIP (Bengkulu High Court, 2026), reviewed on 25 February 2026 pursuant to Decree No. 601/W8-U/SK/OT1.6/II/2026.

Both LKjIPs contain performance planning, indicator achievement data, budget realization, budget allocation matrices supporting performance indicators, resource-use efficiency analyses, and review forms. The 2025 LKjIP also documents follow-up actions on recommendations from the 2024 Government Agency Performance Accountability (AKIP) evaluation. National comparative data for 2024 were obtained from the appendix to Letter No. 246/DJU/OT1.6/II/2025 issued by the Director General of General Courts (Directorate General of General Courts, 2025), whereas the 2025 national benchmarks were taken from a table in the 2025 LKjIP that did not identify the source letter number. The analysis proceeded in five stages: mapping changes in strategic objectives and key performance indicators (IKUs); recalculating achievement rates and averages at both the indicator and strategic-objective levels; analyzing case growth and the compound annual growth rate (CAGR) for 2022–2025; examining budget absorption, expenditure structure, cost per case, and efficiency; and checking numerical consistency and follow-up actions arising from the AKIP Evaluation Report (LHE).

Performance achievement was measured by comparing actual results with targets, while average achievement rates were recalculated at the indicator and strategic-objective levels to examine the aggregation methods used in the LKjIPs. Budget-use efficiency was calculated based on the budget allocated to support each indicator, performance achievement, and budget realization. For several indicators, the calculations followed the efficiency formula used in the LKjIPs, as shown below.

$$E = \frac{\sum(PAK_i \times CK_i) - \sum RAK_i}{\sum(PAK_i \times CK_i)} \times 100\% \quad (1)$$

In this formula, E denotes the efficiency rate, PAK_i represents the budget allocation supporting the i th indicator, CK_i denotes the achievement rate of the i th performance indicator, and RAK_i represents the realized expenditure supporting that indicator. The index i identifies each indicator included in the calculation. For a single indicator, the formula can be simplified using the budget absorption rate, defined as the ratio of realized expenditure to the allocated budget. This simplified form clarifies the relationship between performance achievement and budget absorption.

$$E = \left(1 - \frac{S}{CK}\right) \times 100\% \quad (2)$$

The two formulas differ in the scope of their calculations. The first accommodates multiple indicators by summing the relevant budget and performance-achievement components, whereas the second expresses the equivalent calculation for a single indicator. The latter facilitates sensitivity analysis of the efficiency score in relation to target achievement and budget absorption. All figures were recalculated using the monetary amounts and case counts reported in the LKjIPs, with percentages rounded to two decimal places. This study was limited to self-reported documents that had undergone internal review and did not have access to data on the number of judges and staff, the disposition time of individual cases, or the quality of judicial decisions. Consequently, frontier efficiency analysis, such as Data Envelopment Analysis (DEA), could not be conducted. The findings are intended to support analytical rather than statistical generalization.

Results and Discussion

Changes in the performance indicator framework and accountability achievements at the Bengkulu High Court in 2024–2025

Changes in the performance indicator framework at the Bengkulu High Court in 2024–2025 indicate that higher performance scores do not necessarily reflect improvements that are fully comparable across years. In 2024, performance measurement was based on the 2020–2024 Strategic Plan (Renstra), which comprised two strategic objectives and eight key performance indicators (IKUs), whereas the 2025–2029 Strategic Plan established three strategic objectives and twelve IKUs. Although the vision, "To Realize a Distinguished Bengkulu High Court," and the organization's four missions remained the foundation of its planning, the measurement framework changed through the consolidation of six separate indicators for timely case disposition and timely delivery of copies of court decisions into two indicators, the removal of certain indicators, and the introduction of indicators covering the uploading of decisions to the Decisions Directory, the use of e-Court and e-Berpadu, the State Civil Apparatus Professionalism Index (IP-ASN), budget execution and planning performance, and the Asset Management Index. These changes broadened the scope of evaluation while also altering the basis for performance assessment. Therefore, comparisons of performance across years must account for changes in the measurement framework rather than rely

solely on reported percentages. A comparison of the indicator structures under the two Strategic Plan periods is presented in Table 1.

Table 1. Comparison of strategic objectives and key performance indicator frameworks in 2024–2025

Dimension	**2020–2024 Strategic Plan / 2024 Performance Agreement**	**2025–2029 Strategic Plan / Revised 2025 Performance Agreement**
Number of strategic objectives	2	3
Number of IKUs	8	12
Timely case disposition	3 separate indicators: civil, criminal, and special criminal cases; each with a target of 100%	1 consolidated indicator; target: 100%
Timely delivery of copies of court decisions	3 separate indicators: civil, criminal, and special criminal cases; each with a target of 100%	1 consolidated indicator; target: 100%
Cases not appealed to the Supreme Court	Included; target: 26%	—
User satisfaction	Stakeholder satisfaction perception index; target: 96%	User satisfaction index on a scale of 1–4; target: 3.90
Uploading decisions to the Decisions Directory	—	Target: 100%
Civil appeals filed through e-Court	—	Target: 90%
Criminal appeals filed through e-Berpadu	—	Target: 70%
State Civil Apparatus Professionalism Index (IP-ASN)	—	Target: 71
Budget Implementation Performance Indicator (IKPA), DIPA 01	—	Target: 93
Budget Implementation Performance Indicator (IKPA), DIPA 03	—	Target: 93
Budget planning performance, DIPA 01	—	Target: 95
Budget planning performance, DIPA 03	—	Target: 80
Asset Management Index	—	Target: 3.30

Source: Bengkulu High Court, 2024 LKjIP, Table 6, and 2025 LKjIP, Table 8; compiled by the author. The em dash (—) indicates that an indicator was not included in the framework for the respective year, rather than a value of zero.

Changes in the measurement framework must also be considered alongside developments in budget planning in 2025. The planning document listed an allocation of IDR 20,085,466,000 for the Management Support Program, whereas the initial Performance Agreement recorded IDR 22,035,059,000 and the revised Performance Agreement recorded IDR 25,085,466,000. Meanwhile, the final DIPA 01 allocation reported in the budget documents amounted to IDR 23,667,169,000. These differences indicate that budget figures depend on the document and planning stage being examined. Accordingly, the figures should not be treated as interchangeable without explaining the relevant revision stages. In accountability analysis, tracing budget changes is important for distinguishing initial plans, adjustments to the Performance Agreement, and the final allocation recorded in the budget documents.

Table 2. Realization, targets, and achievement rates of key performance indicators in 2024 and 2025

Year	Strategic objective	Performance indicator	Realization	Target	Achievement
2024	Certain, transparent, and accountable judicial proceedings	Timely disposition of civil cases	100%	100%	100.00%
2024	Certain, transparent, and accountable judicial proceedings	Timely disposition of criminal cases	100%	100%	100.00%
2024	Certain, transparent, and accountable judicial proceedings	Timely disposition of special criminal cases	100%	100%	100.00%
2024	Certain, transparent, and accountable judicial proceedings	Cases not appealed to the Supreme Court	27.90%	26%	107.31%
2024	Certain, transparent, and accountable judicial proceedings	Stakeholder satisfaction perception index	96.98%	96%	101.02%
2024	Effective case management	Timely delivery of copies of civil court decisions	100%	100%	100.00%
2024	Effective case management	Timely delivery of copies of criminal court decisions	100%	100%	100.00%
2024	Effective case management	Timely delivery of copies of special criminal court decisions	100%	100%	100.00%

2025	Effective, transparent, accountable, responsive, and modern judiciary	Timely case disposition	100%	100%	100.00%
2025	Effective, transparent, accountable, responsive, and modern judiciary	Timely delivery of copies of court decisions	100%	100%	100.00%
2025	Effective, transparent, accountable, responsive, and modern judiciary	Uploading decisions to the Decisions Directory	100%	100%	100.00%
2025	Effective, transparent, accountable, responsive, and modern judiciary	Civil appeals filed through e-Court	98%	90%	108.89%
2025	Effective, transparent, accountable, responsive, and modern judiciary	Criminal appeals filed through e-Berpadu	77.47%	70%	110.67%
2025	Public trust and confidence	User satisfaction index	3.99	3.90	102.31%
2025	Transparent and professional court management	State Civil Apparatus Professionalism Index (IP-ASN)	77.10	71	108.59%
2025	Transparent and professional court management	IKPA, DIPA 01	98.18	93	105.57%
2025	Transparent and professional court management	IKPA, DIPA 03	94.24	93	101.33%
2025	Transparent and professional court management	Budget planning performance, DIPA 01	100	95	105.26%
2025	Transparent and professional court management	Budget planning performance, DIPA 03	85	80	106.25%
2025	Transparent and professional court management	Asset Management Index score	3.40	3.30	103.03%

Source: Bengkulu High Court, 2024 LKjIP, Table 7, and 2025 LKjIP, Table 9; compiled by the author.

As shown in Table 2, all performance indicators at the Bengkulu High Court were reported to have met or exceeded their respective targets in 2024 and 2025. Average achievement by strategic objective increased from 100.83% in 2024 to 103.74% in 2025, while recalculation across all indicators yielded averages of 101.04% and 104.33%, respectively. This difference arises because the first method assigns equal weight to each strategic objective, whereas the second calculates the average across all indicators.

In 2024, achievement for cases not appealed to the Supreme Court reached 107.31%, while the stakeholder satisfaction perception index reached 101.02%. In 2025, achievement for criminal appeals filed through e-Berpadu reached 110.67%, and that for civil appeals filed through e-Court reached 108.89%. However, the increase in average achievement does not establish a fully comparable improvement in performance because the number of IKUs increased from eight to twelve, several indicators were consolidated, and new indicators were introduced. Moreover, achievement rates above 100% indicate performance relative to the respective targets, rather than direct evidence of improved decision quality, legal certainty, or user experience. Therefore, the results in Table 2 should be interpreted in light of changes in the indicators and aggregation methods, so that administrative target attainment is not equated with substantive performance improvement.

Trends in case disposition productivity and the digitalization of judicial services in 2022–2025

The number of cases decided by the Bengkulu High Court increased over the 2022–2025 period. According to performance report data, the number of cases rose from 201 in 2022 to 275 in 2023, then to 430 in 2024 and 438 in 2025. Overall, the number of cases decided increased by 117.9%, with a compound annual growth rate (CAGR) of approximately 29.6%. The largest increase occurred in 2024, at 56.4% compared with the previous year, whereas growth slowed to 1.9% in 2025. Table 3 presents a breakdown of cases by type and timeliness of disposition, while Figure 1 illustrates the upward trend in the number of cases decided during the observation period.

Table 3. Number of cases decided by case type and timeliness, 2022–2025

Year	Civil	Ordinary criminal	Juvenile criminal	Special criminal (corruption)	Total cases decided	Cases decided on time	Total growth
2022	35	158	Included in ordinary criminal cases	8	201	201 (100%)	—
2023	40	228	Included in ordinary criminal cases	7	275	275 (100%)	+36.8%
2024	33	382	Included in ordinary criminal cases	15	430	430 (100%)	+56.4%
2025	46	352	18	22	438	438 (100%)	+1.9%

Source: 2024 LKjIP, Tables 9–11, and 2025 LKjIP, Table 11; compiled by the author. The 2024 LKjIP does not report juvenile criminal cases separately from ordinary criminal cases. The 2025 LKjIP records 200 cases for 2022, whereas this table uses 201 cases based on the case-type breakdown in the 2024 LKjIP.

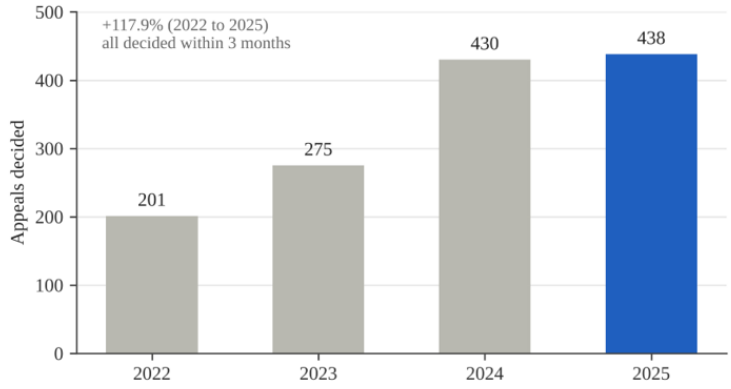

Figure 1. Number of cases decided by the Bengkulu High Court, 2022–2025

Source: 2024 LKjIP, Tables 9–11, and 2025 LKjIP, Table 11; compiled by the author.

In 2025, civil cases increased from 33 to 46, and special criminal corruption cases increased from 15 to 22, whereas ordinary criminal cases declined from 382 to 352. The year-end backlog of civil cases increased from two in 2024 to six in 2025. Of the 50 civil cases received during 2025, 46 were decided, resulting in a disposition rate of 92%. The LKjIP also records that case No. 18/PDT/2025/PTBGL was appealed twice, resulting in the case-related costs being counted twice. Factors supporting timely disposition included the implementation of Supreme Court Circular No. 2 of 2014, standard operating procedures, and regular monitoring of the Case Tracking Information System (SIPP) by supervising judges and court leadership through monthly meetings. In 2025, the court also established a maximum disposition period of 1.5 months and implemented the *One Day Minute* and *One Day Published* programs under Decision of the Chief Judge of the Bengkulu High Court No. 92/KPT.W8-U/PS.03/I/2025 and Service Charter No. 801/KPT.W8.U/SK.HM.1.1/I/2025. Although all cases were reported to have been decided on time, the LKjIP does not provide the distribution of actual disposition times. Consequently, the proportion of cases meeting the internal 1.5-month standard cannot be determined. Thus, the increase in the number of cases decided does not necessarily indicate a uniform disposition pattern across all case types.

The digitalization of case administration showed different patterns of development in civil and criminal cases. The use of e-Court for filing civil appeals increased from 19.44% in 2022 to 37.50% in 2023, then to 86.67% in 2024 and 98% in 2025. Meanwhile, e-Berpadu for criminal appeals only became operational in February 2025. In that year, 306 of 395 criminal appeals were filed electronically, equivalent to 77.47%. Table 4 presents the number of cases and the proportion using the two systems, while Figure 2 illustrates the gradual increase in e-Court adoption and the first recorded use of e-Berpadu in 2025. The difference in implementation timelines is important because the development of the two systems should not be interpreted as if they had operated under the same conditions and implementation periods.

Table 4. Use of electronic case administration for appellate proceedings, 2022–2025

Year	Civil cases filed through e-Court	Civil cases filed	e-Court proportion	Criminal cases filed through e-Berpadu	Criminal cases filed	e-Berpadu proportion
2022	7	36	19.44%	0	179	0%
2023	15	40	37.50%	0	237	0%
2024	26	30	86.67%	0	408	0%
2025	49	50	98.00%	306	395	77.47%

Source: 2025 LKjIP, Tables 14 and 15; compiled by the author.

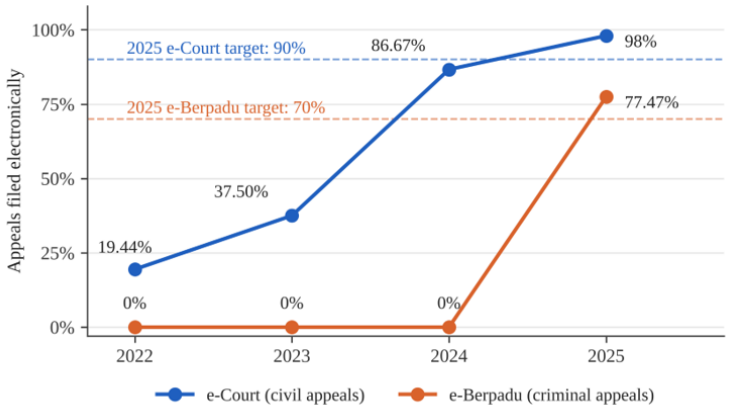

Figure 2. Adoption of e-Court and e-Berpadu for appellate cases, 2022–2025

Source: 2025 LKjIP, Tables 14 and 15; compiled by the author.

In 2025, e-Berpadu achievement exceeded the internal target of 70% and the national average of 72.60%, but remained below the national target benchmark of 89.93%. The report explains that 89 of the 395 criminal appeals were still filed conventionally because the system only became operational in February 2025. Reported supporting measures included outreach to personnel at the high court and district courts, coordination with the Supreme Court's information technology team when technical problems arose, and assistance to district courts experiencing internet connectivity issues. These findings are consistent with Amarini et al. (2023), who identified network infrastructure as one of the barriers to electronic justice in regional areas, and Djamaludin et al. (2023), who found that e-Court positively affected process efficiency despite continuing infrastructure constraints.

The position of the Bengkulu High Court's performance achievements in comparison with high courts nationwide

Comparisons with Indonesia's 34 general high courts provide context for assessing the performance of the Bengkulu High Court using data from the Directorate General of General Courts. In 2024, Bengkulu exceeded the national average on six timeliness indicators, with differences ranging from 0.07 to 0.56 percentage points, but fell below

the average on two other indicators. The proportion of cases not appealed to the Supreme Court was 27.90%, compared with the national average of 45.48%, while the stakeholder satisfaction perception index reached 96.98%, slightly below the national average of 97.38%. In 2025, the comparison used two benchmarks: average national performance and national targets. The national average indicates Bengkulu's relative position compared with other high courts, whereas national targets provide a reference for the expected level of achievement. This distinction matters because actual performance above the national average does not necessarily meet the national target, as illustrated by e-Berpadu, which exceeded the national average but remained below the target. A comparison of both benchmarks for each indicator in 2025 is presented in Table 5.

Table 5. Comparison of the Bengkulu High Court's performance achievements with national averages and targets in 2025

Indicator	**Bengkulu High Court's performance**	**National average**	**National target**	**Position relative to the national average**
Timely case disposition	100%	99.78%	96.46%	Above
Timely delivery of copies of court decisions	100%	100%	100%	Equal
Uploading decisions to the Decisions Directory	100%	100%	90.11%	Equal
e-Court for civil cases	98%	98.94%	95.76%	Below (0.94 percentage points)
e-Berpadu for criminal cases	77.47%	72.60%	89.93%	Above average, below target
User satisfaction index	3.99	3.90	3.78	Above
State Civil Apparatus Professionalism Index (IP-ASN)	77.10	81.62	71	Below (4.52 points)
Budget Implementation Performance Indicator (IKPA), DIPA 01	98.18	97.71	93	Above
Budget Implementation Performance Indicator (IKPA), DIPA 03	94.24	93.43	93	Above
Budget Planning Performance (KPA), DIPA 01	100	97.44	75	Above
Budget Planning Performance (KPA), DIPA 03	85	86.95	75	Below (1.95 points)
Asset Management Index	3.40	3.37	3.00	Above

Source: 2025 LKjIP, indicator analysis section; compiled by the author. The positions in the final column refer to comparisons with national average performance, not national targets.

As shown in Table 5, the Bengkulu High Court performed relatively well on several procedural and resource management indicators. Timely case disposition reached 100%, exceeding the national average of 99.78%. Both the timely delivery of copies of court decisions and the uploading of decisions to the Decisions Directory reached 100%, matching the national averages. In budget and asset management, IKPA DIPA 01, IKPA DIPA 03, KPA DIPA 01, and the Asset Management Index also exceeded their respective national averages. However, this performance did not extend to every indicator. e-Court usage reached 98%, which was 0.94 percentage points below the national average of 98.94%, while KPA DIPA 03 stood at 85, 1.95 points below the national average of 86.95%. Thus, strong performance on several indicators cannot be generalized into an overall advantage across all areas.

A larger gap was observed in the State Civil Apparatus Professionalism Index (IP-ASN). The Bengkulu High Court's score of 77.10 was 4.52 points below the national average of 81.62, although it exceeded the national target of 71. The IP-ASN comprises competency (40%), performance (30%), qualifications (25%), and discipline (5%). The LKjIP identifies competency development and data updating in the Personnel Information System (SIKEP) as planned measures. Meanwhile, e-Berpadu performance of 77.47% exceeded the national average of 72.60% but remained below the national target of 89.93%. e-Court usage, at 98%, was also slightly below the national average of 98.94%, despite exceeding the national target of 95.76%. These differences demonstrate that meeting a target does not necessarily indicate a strong relative position. The national average shows how a court performs compared with other work units, whereas the national target indicates the expected level of achievement. Accordingly, evaluations of staff professionalism and digital services should consider both benchmarks simultaneously.

This comparison is consistent with Hong (2019), who highlighted the importance of assessing performance information against both historical achievements and external aspirations. In the case of the Bengkulu High Court, indicators of timeliness, budget management, and asset management demonstrate a relatively strong position, whereas IP-ASN, KPA DIPA 03, and e-Court indicate areas for improvement relative to national averages. However, the available indicators primarily measure procedural compliance and governance, making them insufficient to establish whether the quality of judicial decisions or the impact of services on justice seekers is better or worse than that of other high courts. Therefore, national comparisons complement internal evaluation and help identify areas requiring improvement, but they cannot serve as the sole measure of substantive judicial performance.

Budget realization, expenditure structure, and efficiency measurement in the performance accountability system

The Bengkulu High Court manages DIPA 01 for management support and DIPA 03 for the technical administration of justice. According to the 2024–2025 LKjIPs, the total budget allocation increased by 4.59%, from IDR 22.78 billion to IDR 23.83 billion, while expenditure realization rose by 2.92%, from IDR 22.75 billion to IDR 23.41 billion. However, the budget absorption rate declined from 99.86% to 98.27%, while the unspent balance under DIPA 01 increased from IDR 30.5 million to IDR 410.3 million, primarily due to personnel expenditure amounting to IDR 382.4 million (Table 6). The expenditure structure was dominated by personnel expenditure, whose share increased from 83.9% to 87.9%. Meanwhile, the proportion allocated to goods and services under DIPA 01 declined from 13.1% to 11.5%; capital expenditure, which accounted for 2.3% in 2024, was no longer allocated in 2025; and goods and services expenditure under DIPA 03 declined from 0.79% to 0.67% (Figure 3). Aggregate expenditure per case, calculated using total expenditure realization, increased from approximately IDR 52.9 million in 2024 to IDR 53.5 million in 2025, a rise of 1.04%, whereas trial expenditure per case, calculated using DIPA 03, declined from IDR 419,600 to IDR 358,000. These two measures cover different expenditure categories. Cost per case could not be calculated for 2023 because expenditure realization data were unavailable, while budget absorption for the corruption-case output in 2025 was only 89.45%, equivalent to IDR 11.05 million out of an allocation of IDR 12.35 million. These findings indicate that increases in expenditure realization do not necessarily coincide with higher budget absorption or consistent changes in cost per case.

Table 6. Budget allocations, expenditure realization, and expenditure structure under DIPA 01 and DIPA 03, 2024 and 2025 (IDR)

Component	2024 allocation	2024 realization	2024 absorption	2025 allocation	2025 realization	2025 absorption
Personnel expenditure (DIPA 01)	19,087,214,000	19,076,163,053	99.94%	20,956,099,000	20,573,702,667	98.18%
Goods and services expenditure (DIPA 01)	2,990,104,000	2,973,388,653	99.44%	2,711,070,000	2,683,139,146	98.97%
Capital expenditure (DIPA 01)	522,000,000	519,284,219	99.48%	0	0	No allocation
Subtotal DIPA 01	22,599,318,000	22,568,835,925	99.87%	23,667,169,000	23,256,841,813	98.27%

Goods and services expenditure (DIPA 03)	181,300,000	180,448,500	99.53%	159,494,000	156,809,500	98.32%
Total	22,780,618,000	22,749,284,425	99.86%	23,826,663,000	23,413,651,313	98.27%

Source: 2024 LKjIP (Tables 18 and 19) and 2025 LKjIP (Tables 25 and 26); compiled by the author.

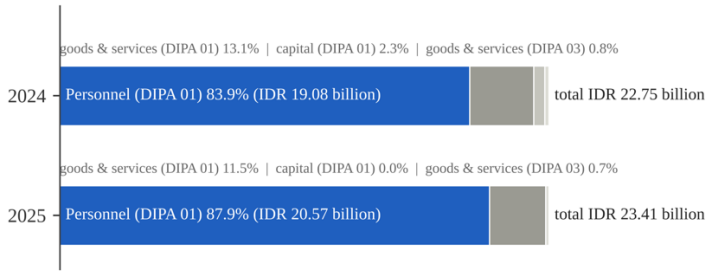

Figure 3. Structure of realized expenditure under DIPA 01 and DIPA 03, 2024 and 2025

Source: 2024 LKjIP, Tables 18–19, and 2025 LKjIP, Tables 25–26; compiled by the author.

The Bengkulu High Court's budget execution performance followed different trends under DIPA 01 and DIPA 03. As shown in Table 7, the Budget Implementation Performance Indicator (IKPA) score for DIPA 01 increased from 94.78 in 2022 to 97.64 in 2023 and 98.45 in 2024, before declining to 98.18 in 2025. By contrast, the IKPA score for DIPA 03 declined continuously, from 96.53 in 2022 to 95.95 in 2023, 94.65 in 2024, and 94.24 in 2025. Although both scores remained above the 2025 IKPA target of 93, the Budget Planning Performance (KPA) score for DIPA 01 rose from 75 in 2024 to 100 in 2025, exceeding the target of 95, while the KPA score for DIPA 03 remained at 85, above its target of 80. The IKPA trends in Figure 4 show that DIPA 01 remained relatively stable above 98, whereas DIPA 03 moved progressively closer to the target. The LKjIPs identify several supporting factors, including consistent cash withdrawal planning, control over DIPA revisions, the use of government credit cards and non-cash payments, regular guidance for financial management personnel, and training in the use of the SAKTI application. However, they do not identify the specific IKPA components responsible for the decline. The possible relationship between the decrease in the DIPA 03 IKPA score and fluctuations in trial expenditure realization requires further examination using component-level IKPA data, including output achievement, which carries a weight of 25%, and deviations from page III of DIPA, which carry a weight of 15%.

Table 7. IKPA scores and budget execution performance (KPA), 2022–2025

Indicator	2022	2023	2024	2025	2025 target
IKPA DIPA 01	94.78	97.64	98.45	98.18	93
IKPA DIPA 03	96.53	95.95	94.65	94.24	93

KPA DIPA 01	Not available	Not available	75	100	95
KPA DIPA 03	Not available	Not available	85	85	80

Source: 2025 LKjIP (Tables 20–23).

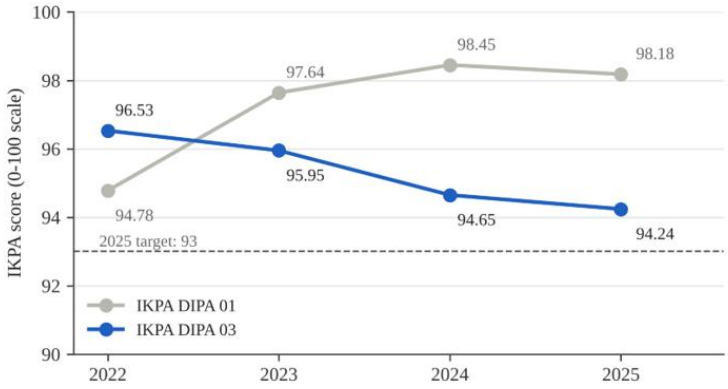

Figure 4. IKPA scores for DIPA 01 and DIPA 03 at the Bengkulu High Court, 2022–2025

Source: 2025 LKjIP, Tables 20 and 21; compiled by the author.

The efficiency measurement in the LKjIPs links budget absorption to performance indicator achievement using a formula based on one minus the ratio of budget absorption to performance achievement. Table 8 compares budget absorption, indicator achievement, the reported efficiency scores, and recalculated results. For indicators with achievement exactly at 100%, the efficiency score equals the proportion of the budget left unspent: 0.14% in 2024 and 1.73% in 2025. By contrast, achievement above the target produces a higher efficiency score even when the proportion of unspent funds remains unchanged. For example, the e-Berpadu criminal-case indicator yielded an efficiency score of 11.21% at an achievement rate of 110.67%, whereas the unspent budget accounted for only 1.73%. As illustrated in Figure 5, the score is influenced by target overachievement rather than solely by the amount of budget saved. Therefore, arithmetic consistency between the reported scores and recalculated results does not automatically demonstrate substantive resource savings.

Table 8. Decomposition of efficiency scores reported in the LKjIPs

Indicator (year)	**Supporting budget allocation (IDR)**	**Expenditure realization (IDR)**	**Budget absorption**	**Performance achievement**	**Reported efficiency**	**(1-(\text{absorption}/\text{achievement}))**
Timely civil case disposition (2024)	22,689,318,000	22,658,520,925	99.86%	100%	0.14%	0.14%

Cases not appealed to the Supreme Court (2024)	22,689,318,000	22,658,520,925	99.86%	107.31%	6.94%	6.94%
Timely case disposition (2025)	23,825,963,000	23,412,959,313	98.27%	100%	1.73%	1.73%
Civil cases through e-Court (2025)	23,746,469,000	23,335,794,813	98.27%	108.89%	9.75%	9.75%
Criminal cases through e-Berpadu (2025)	23,800,963,000	23,388,099,313	98.27%	110.67%	11.21%	11.21%
IP-ASN (2025)	23,825,963,000	23,412,959,313	98.27%	108.59%	9.51%	9.51%
IKPA DIPA 03 (2025)	159,494,000	156,809,500	98.32%	101.33%	2.97%	2.97%

Source: Efficiency analysis appendices in the 2024 and 2025 LKjIPs; recalculated by the author.

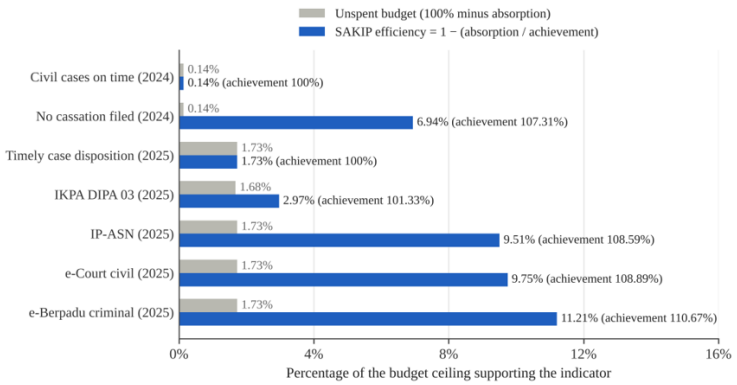

Figure 5. Decomposition of SAKIP efficiency scores into unspent budget and the effect of exceeding performance targets

Source: Efficiency analysis appendices in the 2024 and 2025 LKjIPs; recalculated by the author.

The interpretation of efficiency scores must account for the use of the same budget base across multiple indicators. When salaries, allowances, and office operating costs are repeatedly included as supporting allocations, summing efficiency scores across indicators without a clear cost-allocation method may result in double counting. The 2025 LKjIP also contains reporting inconsistencies. For the e-Berpadu indicator, the narrative reports an efficiency score of 6.94%, whereas the calculation and appendix show 11.21%. For IP-ASN, several sections of the report give a value of 77.47, while Table 9, the executive summary, the national comparison, and the appendix's achievement rate of 108.59% are consistent with a value of 77.10. The efficiency narrative also reverses the positions of the target and actual achievement. This analysis retains the value of 77.10 because it is consistent across several sections of the report, while documenting the discrepancy as a source inconsistency. Overall, high budget absorption and efficiency scores are insufficient to establish that funds have been used optimally. A more substantive evaluation requires a clear link between resources, judicial outputs, and the quality of services delivered.

Performance reporting quality and follow-up to the evaluation of government agency performance accountability

Both Government Agency Performance Reports (LKjIPs) of the Bengkulu High Court were declared to have fulfilled all elements of the review form, covering format, preparation procedures, and substantive content, and were deemed reliable by the internal reviewer. The 2025 LKjIP showed improvements over the previous year's report in three respects. First, each indicator was analyzed from seven consistent perspectives: comparison with targets, achievement in the previous year, medium-term Strategic Plan (Renstra) targets, national standards, success factors and proposed solutions, efficiency, and supporting programs. Second, national comparisons were expanded to include both average actual performance and national target benchmarks. Third, the report included a matrix of follow-up actions addressing the findings of the 2024 Government Agency Performance Accountability (AKIP) evaluation, together with links to supporting evidence. These improvements indicate greater systematic organization and completeness in reporting, although they do not, by themselves, demonstrate that all information is consistent or that performance analysis is fully substantive.

The matrix in the 2025 LKjIP lists ten recommendations from the 2024 AKIP Evaluation Report (LHE), all of which were reported as completed, representing a completion rate of 100%, between October 2025 and February 2026. The recommendations covered improvements to performance planning, the addition of indicators aligned with the work unit's duties and functions, the establishment of more challenging targets, clarification of operational indicator definitions, improvements in the quality of performance reporting analysis, hierarchical monitoring of performance

achievements, and stronger internal evaluation and evaluator competencies. The recommendations, follow-up actions, deadlines, and reported statuses are summarized in Table 9. The reported completion status should be understood as information recorded in the LKjIP, rather than as independent verification of the effectiveness of each action. Therefore, substantive follow-up outcomes need to be assessed against supporting evidence and demonstrable changes in performance management practices.

Table 9. Recommendations in the 2024 AKIP Evaluation Report and follow-up actions

Component	Summary of recommendation	Follow-up action	Deadline	Reported status
Performance planning	The Strategic Plan and key performance indicator (IKU) review documents must explain the reasons for changes	Revision of the Strategic Plan and IKU review documents	January 2026	Completed
Performance planning	Establish additional indicators in accordance with the work unit's duties and functions	Documentation of additional performance indicators	October 2025	Completed
Performance planning	Targets should be challenging and reflect medium-term targets	Revision of the Performance Agreement and Strategic Plan	October 2025	Completed
Performance planning	The action-plan monitoring format must comply with Letter No. 1282/2023 from the Secretary of the Supreme Court	Revision of the action-plan monitoring document	October 2025	Completed
Performance measurement	Operational definitions must be clear, including time variables, survey respondents, and copies of court decisions	Revision of the IKU dictionary	October 2025	Completed
Performance reporting	Chapter III must explain successes, failures, and improvement efforts	Revision of Chapter III of the 2025 LKjIP	February 2026	Completed
Performance reporting	Comparative analysis must cover the Strategic Plan and national performance levels	Revision of Chapter III of the 2025 LKjIP	February 2026	Completed

Internal evaluation	Performance achievements should be monitored hierarchically	Implementation of hierarchical performance monitoring	January 2026	Completed
Internal evaluation	Evaluation follow-up documents must comply with Letter No. 1282/2023 from the Secretary of the Supreme Court	Preparation of AKIP evaluation follow-up documentation	January 2026	Completed
Internal evaluation	Strengthen the technical competencies of internal accountability evaluators	SAKIP distance-learning training for high court and district court employees	December 2025	Completed

Source: 2025 LKjIP (Table 33); compiled by the author.

The substance of the LHE recommendations is consistent with the identified weaknesses, particularly insufficiently challenging targets, unclear operational indicator definitions, and predominantly descriptive explanations of performance achievements. The improvements in the 2025 LKjIP, including the application of seven consistent analytical perspectives and the addition of national comparisons, demonstrate a response to the need for higher-quality reporting. However, completeness in analytical coverage does not guarantee data accuracy, consistency in indicator definitions, or a clear relationship between targets, actual performance, and outcomes. Several inconsistencies remain. These include the use of the label "special criminal cases" in the efficiency analysis of the no-appeal indicator in the 2024 LKjIP; a discrepancy between the indicator achievement rate of 111.60% reported in the appendix and 107.31% reported in the measurement table; and the reference to "five indicators under Strategic Objective I, certain, transparent, and accountable judicial proceedings" in the conclusion of the 2025 LKjIP, even though the nomenclature of the strategic objectives had changed. Although these discrepancies do not necessarily alter the reported achievement figures, they reduce the consistency and traceability of the information. Regulation of the Minister of Administrative and Bureaucratic Reform No. 53 of 2014 governs performance reporting and the procedures for reviewing performance reports. Accordingly, the review process should ensure not only administrative completeness but also numerical accuracy, appropriate indicator labels, consistent nomenclature, and reliable information as a basis for performance evaluation and improvement.

Reconsidering the meaning of performance achievement in judicial efficiency measurement and accountability

The Bengkulu High Court's performance indicators exceeded their targets in both 2024 and 2025. Average achievement increased from 100.83% to 103.74%, while aggregate achievement across all indicators rose from 101.04% to 104.33%. However, this increase must be considered alongside the transition from the 2020–2024 to the 2025–2029 Strategic Plan (Renstra), including the increase in strategic objectives from two to three and in key performance indicators (IKUs) from eight to twelve. These changes mean that the figures are not fully comparable across years. Within the Government Agency Performance Accountability System (SAKIP), target achievement must be interpreted in light of indicator comparability and the substance of the results achieved. Based on interviews with 51 stakeholders, a pilot study involving 105 respondents, and a survey of 517 respondents, Kumar and Singh (2022) identified three dimensions of court performance: the quality of judicial activities, access to justice, and public trust. Their findings indicate that administrative achievement percentages do not capture the full quality of judicial performance. Accordingly, increases in performance scores should be interpreted in relation to changes in indicators and the actual results achieved.

Comparisons with Indonesia's other 34 general high courts help place Bengkulu's performance in a national context, particularly when actual results are assessed against national averages and targets. Nevertheless, relative performance is not equivalent to efficiency: target achievement measures the extent to which objectives have been met, whereas efficiency assesses the relationship between resources used and outputs produced. Ferro, Oubiña, and Romero (2020) analyzed 80 Argentine labor courts from 2006 to 2012 using Data Envelopment Analysis (DEA). They found that, despite relatively high average efficiency, output could potentially increase by 9–12% with the same inputs. Mazzocchi, Quintano, and Rocca (2024) likewise identified efficiency heterogeneity among 140 Italian first-instance civil courts: 58 operated on the efficiency frontier, while 82 fell below it. These studies indicate that comparisons involving Bengkulu provide a useful initial benchmark but are insufficient to establish efficiency without input–output analysis.

Case data show that the number of cases decided by the Bengkulu High Court increased from 201 in 2022 to 438 in 2025. This increase represents growth in case disposition output, but it does not, by itself, demonstrate more efficient resource utilization or improved decision quality. In a literature review of the determinants of judicial efficiency, Voigt (2016) discussed differences in judicial output and highlighted the limitations of research explaining variations in efficiency across courts. Meanwhile, Kumar and Singh (2022) identified the quality of judicial activities and access to justice as distinct but equally important dimensions of performance

assessment. Thus, the increase in cases decided by the Bengkulu High Court represents a relevant productivity achievement, but its interpretation must account for caseload, resources, and service quality. Without these measures, the number of cases disposed of indicates output volume rather than overall efficiency.

Bengkulu's budget structure shows that personnel expenditure dominated spending, accounting for 83.9% in 2024 and 87.9% in 2025. The budget absorption rate also changed from 99.86% to 98.27%. These figures describe expenditure composition and budget absorption but do not explain the benefits generated by each rupiah spent. Using data from the Directorate General of Public Health for the first three quarters of 2021, Darmayanti (2024) found a positive and significant relationship between goods and services expenditure realization and performance, whereas personnel and capital expenditure did not show a significantly positive relationship in the model. Because the research context differs, these findings cannot be directly generalized to the judiciary, but they highlight the need to analyze expenditure categories separately. In a study of the Tax Office for Foreign Entities and Individuals (KPP Badan dan Orang Asing), Niansyah and Biswan (2018) reported budget absorption of 94.42% and an expenditure variance of 5.58%, and recommended reviewing budget allocations. For Bengkulu, the analysis should therefore link expenditure composition to outputs rather than focus solely on budget absorption percentages.

Efficiency claims require careful interpretation because the reports contain inconsistent figures. The reported efficiency score for e-Berpadu was 11.21%, whereas 1.73% represented the proportion of the budget left unspent; these figures should not be treated as equivalent measures. In addition, efficiency scores of 6.94% and 11.21% appear in different sections, an indicator's achievement rate is reported as 111.60% in the appendix but 107.31% in the measurement table, and the IP-ASN value is given as both 77.47 and 77.10. The 2025 expenditure realization figure also differs between Table 6, which reports IDR 23,413,651,313, and Table 8, which reports IDR 23,412,959,313. These inconsistencies limit the traceability and reliability of performance information used as the basis for SAKIP evaluation. Ferro, Oubiña, and Romero (2020) measured efficiency through input–output relationships using DEA, while Mazzocchi, Quintano, and Rocca (2024) applied DEA with a slacks-based measure (DEA-SBM) and identified differences in efficiency across courts. Compared with these approaches, the percentage-based figures in Bengkulu's reports require consistent definitions, formulas, and data sources to ensure that they can be traced and interpreted accurately.

The use of digital services provides important context for understanding developments in judicial service delivery in Bengkulu, including the e-Court achievement rate of 98% and the e-Berpadu rate of 77.47% reported in this study. These percentages indicate service achievement according to the definitions used in the

reports, but do not automatically establish that digitalization caused an increase in productivity. Through a normative legal study of digital transformation in Indonesia's judiciary, Amarini et al. (2023) examined e-Court and e-Litigation and highlighted challenges involving infrastructure, internet stability, facilities, and human resources. Based on a survey of 100 respondents at religious and district courts in Biak Numfor, Djamaludin et al. (2023) found that e-Court had a positive and significant effect on judicial process efficiency in the context they studied. Both studies help establish the relevance of electronic judicial services, but evidence from Bengkulu must be analyzed independently. Establishing a causal relationship requires data on system usage, time, costs, service quality, and case disposition outcomes.

The connection between planning, budgeting, outputs, and outcomes is essential for explaining how performance indicator achievements are produced. Under SAKIP, the Strategic Plan, IKUs, supporting programs, and expenditure realization should form a traceable chain of explanation. Through an analysis of budgeting regulations from 2010 to 2018 and interviews, Zunaidi and Santoso (2021) found that the logic model had been incorporated into regulations, but the structure and terminology of its elements were not always consistent. This condition could obscure the relationships among inputs, activities, outputs, outcomes, and impacts. Based on a survey of public-sector accountants and structural equation modeling (SEM), Huy and Phuc (2022) found positive relationships among factors contributing to the successful implementation of performance-based budgeting. However, their study examined implementation factors rather than the direct effects of budget realization on court outputs. Accordingly, Bengkulu's reports should identify the programs supporting specific indicators, the resources used, and the results that can be substantiated.

Both LKjIPs fulfilled the requirements of the review form, while the 2025 LKjIP presented more standardized indicator analyses, comparisons with previous achievements and national targets, and a follow-up matrix containing links to supporting evidence. All ten recommendations from the 2024 AKIP evaluation were reported as having been addressed between October 2025 and February 2026. However, completion status in the report is insufficient to establish that the follow-up actions produced substantive improvements; their effectiveness must be demonstrated through outcomes. Based on a survey of 120 respondents in regional government agencies in Pemalang Regency, Rosayda, Bawono, and Rusmana (2023) found that performance-based budgeting and human resource competence had positive effects on performance accountability, whereas the Government Internal Control System (SPIP) and regulatory compliance were not statistically significant in their model. These findings suggest that procedures alone do not guarantee accountability. The inconsistencies in figures and terminology in the Bengkulu LKjIPs therefore need to be addressed to make follow-up actions verifiable and ensure that performance information can inform organizational improvement.

Overall, this study identifies performance indicators that exceeded their targets, an increase in the number of cases decided, achievements in digital services, and improvements in LKjIP presentation. However, these findings are insufficient to equate target attainment with budget efficiency or substantive accountability. Within the SAKIP framework, performance achievements must be assessed alongside measurement consistency, the relationship between budgets and outcomes, and the evidence supporting reported results. Kumar and Singh (2022) showed that court performance encompasses the quality of judicial activities, access to justice, and public trust, while Ferro, Oubiña, and Romero (2020) and Mazzocchi, Quintano, and Rocca (2024) demonstrated the importance of evaluating efficiency through input–output relationships. Meanwhile, Zunaidi and Santoso (2021) highlighted the need for a clear chain linking inputs to outcomes, and Rosayda, Bawono, and Rusmana (2023) demonstrated the relevance of performance-based budgeting and staff competence to accountability. The contribution of this analysis is not to conclude that the Bengkulu High Court is inefficient, but to demonstrate the need for comparable indicators, consistent measurement, a clear relationship between budgets and outcomes, and verifiable evidence.

Conclusion

This study shows that the Bengkulu High Court's performance indicators exceeding their targets under the Government Agency Performance Accountability System (SAKIP) do not, in themselves, demonstrate efficient budget utilization or the achievement of substantive accountability. This is because target attainment, case disposition productivity, resource efficiency, and reporting quality are distinct dimensions of performance. The increase in the number of cases decided and the achievement of digital service targets indicate developments in service outputs, while the dominance of personnel expenditure and inconsistencies in several reported figures underscore the need for further examination of the relationships between resources, outputs, and outcomes. Improvements in the structure of the Government Agency Performance Report (LKjIP) and the reporting of follow-up actions on recommendations indicate administrative progress but are insufficient to establish the effectiveness of these improvements. Thus, the main challenge in implementing SAKIP lies not in low target achievement, but in the limited evidence connecting reported achievements to efficiency and verifiable accountability.

This study contributes to public sector accountability research by emphasizing the importance of distinguishing target attainment, budget efficiency, and substantive accountability when evaluating judicial performance under SAKIP. In practical terms, the findings highlight the need for consistent data and measurement formulas, clear linkages between planning, budgeting, outputs, and outcomes, and evidence-based evaluation of follow-up actions on recommendations. However, this study is limited

to performance and reporting data from the Bengkulu High Court; therefore, its findings cannot be directly generalized to all judicial institutions. The analysis also does not measure efficiency using a quantitative model that systematically links inputs and outputs, nor does it directly examine the effects of digitalization on productivity. Future research should therefore apply methods such as Data Envelopment Analysis (DEA), expand comparisons across courts, and complement the analysis of SAKIP documents with data on resource utilization and service quality to provide a more comprehensive assessment of judicial performance.

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