

The Implementation of the Government Agency Performance Accountability System “SAKIP” in Realizing Good Governance in Jombang Regency

Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) dalam Mewujudkan Good Governance di Kabupaten Jombang

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Abstrak

Implementasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) di Kabupaten Jombang merupakan langkah strategis dalam mendukung prinsip-prinsip Good Governance, yang mencakup responsivitas, transparansi, akuntabilitas, kesetaraan, dan kepatuhan terhadap hukum. Penelitian ini bertujuan untuk menganalisis penerapan SAKIP di lingkungan Pemerintah Kabupaten Jombang berdasarkan lima karakteristik utama Good Governance. Metode yang digunakan dalam penelitian ini adalah deskriptif kualitatif, dengan teknik pengumpulan data berupa wawancara, observasi, dan studi dokumen. Hasil penelitian menunjukkan bahwa implementasi SAKIP di Kabupaten Jombang telah mengalami kemajuan signifikan, terutama dalam aspek transparansi dan akuntabilitas, melalui pengelolaan kinerja berbasis sistem digital yang terintegrasi. Meskipun demikian, masih terdapat tantangan dalam meningkatkan literasi digital masyarakat, memastikan konsistensi unggahan laporan kinerja oleh Organisasi Perangkat Daerah (OPD), serta mengoptimalkan pemanfaatan teknologi informasi. Penelitian ini menyimpulkan bahwa SAKIP tidak hanya berfungsi sebagai alat ukur kinerja, tetapi juga sebagai instrumen strategis untuk memperkuat tata kelola pemerintahan yang akuntabel, transparan, dan inklusif. Dengan mengatasi tantangan-tantangan tersebut, Kabupaten Jombang memiliki potensi besar untuk mencapai tata kelola yang berkelanjutan dan berorientasi pada pelayanan publik.

Kata Kunci: SAKIP, good governance, akuntabilitas, transparansi, pemerintah daerah.

Abstract

The implementation of the Performance Accountability System for Government Agencies (SAKIP) in Jombang Regency is a strategic step in supporting the principles of Good Governance, which include responsiveness, transparency, accountability, equity, and adherence to the rule of law. This study aims to analyze the implementation of SAKIP within the Jombang Regency Government based on five main characteristics of Good Governance. The research employs a descriptive qualitative method with data collection techniques including interviews, observations, and document studies. The

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results indicate that the implementation of SAKIP in Jombang Regency has shown significant progress, particularly in transparency and accountability, through performance management based on integrated digital systems. However, challenges remain in improving public digital literacy, ensuring consistency in performance report uploads by Regional Apparatus Organizations (OPD), and optimizing the utilization of information technology. This study concludes that SAKIP not only functions as a performance measurement tool but also as a strategic instrument to strengthen accountable, transparent, and inclusive governance. By addressing these challenges, Jombang Regency has great potential to achieve sustainable and public-oriented governance.

Keywords: SAKIP, good governance, accountability, transparency, local government.

1. INTRODUCTION

Jombang Regency has demonstrated a strong commitment to adapt to the dynamic development of society and to enhance the professionalism of government organizations to realize the principles of good governance. These principles emphasize transparent, accountable, responsive, and participatory governance, forming the fundamental basis for effectively and efficiently meeting the needs of the community. One of the strategic steps taken by Jombang Regency is implementing the Government Agency Performance Accountability System (SAKIP) as a guideline for performing governmental duties and functions. This system is designed to ensure that every policy, program, and governmental activity is carried out effectively, efficiently, and accountably, in accordance with the principles of Good Governance. However, the implementation of SAKIP in Jombang Regency still faces various challenges that hinder its optimization as a tool for measuring and evaluating the performance of local government.

Empirically, the application of SAKIP in Jombang Regency reveals a gap between expectations and field realities. One major issue is the limited understanding among local government officials regarding the function of SAKIP. Many parties still perceive SAKIP as merely an administrative obligation, manifested in formal documents to meet regulatory requirements. This is evident from the difficulties the public faces in accessing government performance reports through online platforms such as <http://e-sakip.jombangkab.go.id>, where the data presented is often incomplete or inconsistent with the facts. These limitations indicate that SAKIP's essential function as an instrument to enhance transparency and accountability has not been fully realized. Table 1 show from 2020 to 2023, evaluation reports indicate that Jombang Regency managed to achieve a BB rating, with an increase in score from 71.30 to 72.70. However, this figure remains significantly lower than the East Java Provincial Government, which attained an A rating with scores exceeding 80 during the same period.

Table 1. SAKIP Scores of East Java Province and Jombang Regency

Period	SAKIP Value			
	Jombang Regency		East Java Province	
	<i>Predicate</i>	<i>Numeric</i>	<i>Predicate</i>	<i>Numeric</i>
2020	BB	71.30	A	82,38
2021	BB	71.28	A	83,17
2022	BB	72.14	A	83,83
2023	BB	72.70	A	83,89

Source: ro-organisasi.jatimprov.go.id (Analyzed).

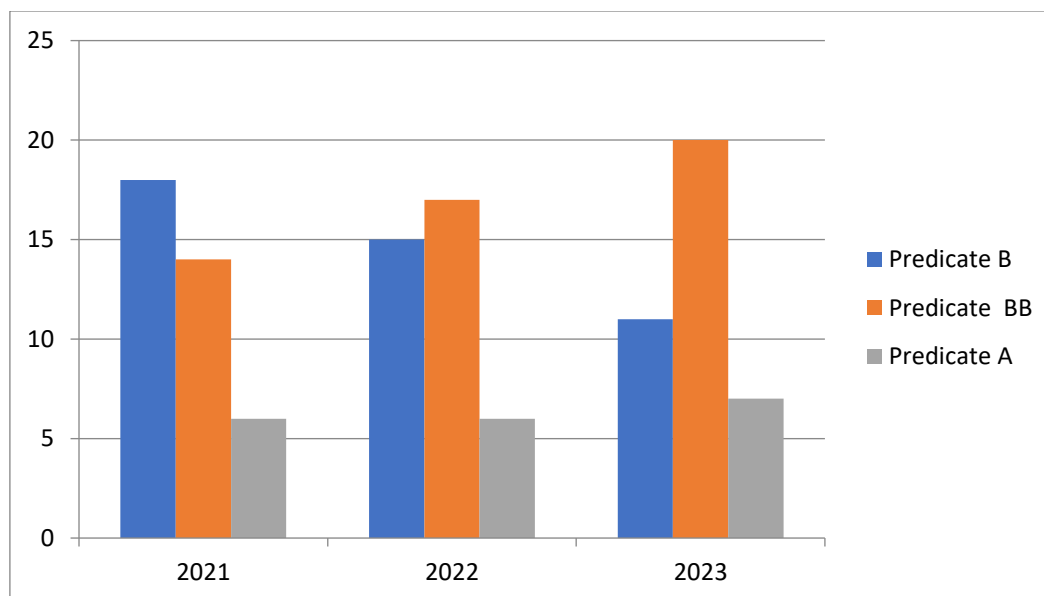


Figure 1. The Number of SAKIP Predicate Achievements in 38 Regencies and Cities Across East Java for the Years 2021-2023

Source: *1data.menpan.go.id (Analyzed)*

The Figure 1 illustrates the SAKIP scores obtained by 38 regencies and cities across East Java during the 2021-2023 period. In 2021, the results were dominated by a "B" score, accounting for 47% or 18 out of 38 regencies/cities. Subsequently, in 2022, there was an improvement, with "BB" scores dominating at 45% or 17 out of 38 regencies/cities, followed by a further increase to 53% or 20 out of 38 regencies/cities in 2023. This demonstrates a gradual improvement in SAKIP score achievements among regencies and cities across East Java.

Theoretically, the implementation of SAKIP in Jombang Regency can be analyzed using several relevant theories. The Public Accountability Theory (Bovens, 2007) emphasizes the importance of government accountability to the public as the mandate holders. In the context of SAKIP, this theory highlights how the government must ensure that reported performance is transparently accountable and meets public expectations. The Good Governance Theory (UNDP, 1997) underscores principles such as transparency, responsiveness, accountability, effectiveness, and the rule of law, all of which align with the objectives of SAKIP. This theory emphasizes the importance of aligning government policies with public needs, where SAKIP implementation acts as a mechanism to bridge the gap.

Moreover, the System Theory supports the view that SAKIP's success depends on how its components—planning, measurement, reporting, and evaluation—function as interconnected parts of a system to achieve organizational goals. In this system, each element must perform optimally and complement the others to produce integrated performance. The Principal-Agent Theory (Jensen & Meckling, 2019) highlights the importance of oversight to ensure that the agent, in this case, the government, acts in the interests of the principal, namely the public. In this context, SAKIP serves as a control mechanism to ensure that local governments fulfill their responsibilities in line with established strategic objectives. Lastly, the SMART Theory emphasizes the importance of developing performance indicators that are specific, measurable, achievable, relevant, and time-bound. This principle underpins the planning and performance measurement within SAKIP to ensure its outcomes align with Good Governance goals.

From the perspective of previous research, several studies have demonstrated the significance of SAKIP implementation in supporting good governance. Highlighted that

optimal SAKIP implementation can enhance public trust if transparency and data accessibility are prioritized. Their study showed that government performance accountability is more readily accepted by the public when performance reports are openly and clearly communicated. Suwarno & Marwanto found that a deep understanding of performance indicators is a critical factor for optimizing SAKIP implementation, yet a lack of technical training often poses a significant barrier (Suwarno & Marwanto, 2020). This suggests that enhancing human resource capacity is crucial for the system's success.

Khaeruddin & Aditiya identified that SAKIP is often fulfilled administratively without prioritizing the transparency principles that are central to accountability (Khaeruddin & Aditiya, 2020). Their research emphasized the importance of aligning policies with technical implementation at the local level to ensure that SAKIP becomes not merely a formal document but also an effective tool for improving government performance. Fatoni revealed that improved performance accountability can be achieved through better planning and evaluation, despite existing competency gaps among personnel (Fatoni, 2020). Furthermore, Ayu et al argued that data-driven SAKIP implementation can strengthen Good Governance principles, particularly in objective and relevant performance measurement (Ayu et al., 2023).

Normatively, the Government of Indonesia has issued several regulations to support SAKIP implementation. Presidential Regulation No. 29 of 2014 on the Government Agency Performance Accountability System and Regulation of the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia (PANRB) No. 12 of 2015 on Guidelines for Evaluating SAKIP Implementation are the two main legal frameworks governing the implementation of SAKIP across government institutions. These regulations emphasize the importance of accountability in the execution of the core duties and functions of each government institution. However, at the regional level, such as in Jombang Regency, implementing these regulations often faces challenges due to a lack of understanding and technical competency among government personnel. Furthermore, the misalignment between normative policies and their practical implementation in the field creates obstacles to achieving the desired accountability.

Although numerous studies have addressed the implementation of the Government Agency Performance Accountability System (SAKIP) in various regions, there remains a gap in exploring the impact of this system on achieving good governance at the district level, particularly in Jombang Regency. Previous research has predominantly focused on national or provincial levels (Katharina, 2021); (Dwiyanto, 2021), while few studies have examined the implementation of SAKIP at the district level, which has unique characteristics in terms of resources and local bureaucratic culture. Additionally, prior studies have generally not delved deeply into the challenges faced by local governments in implementing SAKIP and its impact on transparency and public accountability (Rohmana et al., 2024). This highlights a research gap that needs to be addressed, specifically the importance of understanding how SAKIP policies are applied at the local level, considering the local context that affects the effectiveness and outcomes of their implementation. Therefore, this study aims to fill that gap by focusing on the implementation of SAKIP in Jombang Regency and its influence on the realization of good governance principles, particularly in terms of transparency, accountability, and public participation.

In this study, the relationship between theory and practice is explained through the understanding that the implementation of the Government Performance Accountability System (SAKIP) involves not only administrative procedures but also the strengthening of the principles of good governance, such as accountability, transparency, and public participation. Theories of public management and accountability serve as the foundation for analyzing how SAKIP is implemented in Jombang Regency, focusing on challenges such as limited resources, resistance to change, and a lack of understanding about the importance of objective

performance measurement. The theory of accountability explains that without a clear and measurable system, local governments will struggle to be accountable for their performance to the public. In practice, the implementation of SAKIP is expected to address these challenges by driving improvements in performance, transparency, and building public trust in the government. The expected outcome of SAKIP implementation is the creation of a more efficient, accountable, and responsive government, which will ultimately strengthen the principles of good governance at the local level.

This study is significant due to the critical role that the implementation of the Government Agency Performance Accountability System (SAKIP) plays in achieving good governance at the local level. As a key instrument for enhancing transparency, accountability, and bureaucratic efficiency, SAKIP has the potential to be an effective tool for improving the quality of public services. However, while numerous studies have examined SAKIP at the national and provincial levels, its application at the district level, specifically in Jombang Regency, has been insufficiently addressed in the literature. Given the unique local context, it is essential to conduct research that identifies the challenges and opportunities present at this level and explores how SAKIP can be adapted to meet the specific needs of local governments in realizing the principles of good governance.

The uniqueness of this study lies in the approach employed to examine the implementation of the Government Agency Performance Accountability System (SAKIP) at the district level, particularly in Jombang Regency, a context that has been seldom addressed in prior studies. This research not only investigates how SAKIP is implemented but also identifies the local factors that influence its effectiveness, as well as its impact on the principles of good governance, such as transparency, accountability, and public participation. By focusing on Jombang Regency as a case study, this study provides a novel perspective on the application of SAKIP in an area with limited resources and a distinct bureaucratic culture compared to other regions.

In the context of Jombang Regency, the improvement of its SAKIP predicate from 71.30 in 2020 to 72.70 in 2023 indicates progress, albeit slow. The successful implementation of SAKIP is not only an indicator of local government performance but also reflects the extent to which good governance principles are applied in practice. By integrating theoretical, normative, and empirical approaches, this research aims to provide a comprehensive understanding of the challenges and opportunities in implementing SAKIP in Jombang Regency. Additionally, this study is expected to contribute to the development of a more effective, transparent, and accountable SAKIP implementation model, ultimately supporting better governance at both local and national levels.

This research focuses on the implementation of the Government Performance Accountability System (SAKIP) in Jombang Regency to achieve the principles of good governance. While several previous studies have discussed the importance of SAKIP in enhancing accountability and transparency in government, there is still a limitation in understanding how the application of SAKIP can strengthen the principles of good governance at the regency level. This research is important because it can provide significant practical contributions to local governments, particularly in improving the effectiveness of SAKIP implementation. With the results of this study, it is expected that local governments can better optimize the use of SAKIP as a performance measurement tool that not only focuses on improving efficiency and transparency but also supports the creation of a cleaner, more responsive, and accountable government. Additionally, the findings of this research can serve as a reference for designing more strategic policies to strengthen governance at the local level.

2. LITERATURE REVIEW AND PREVIOUS RESEARCH

2.1. Government Agency Performance Accountability System (SAKIP)

The Government Agency Performance Accountability System, here in after referred to as SAKIP, is a system designed by the government to support the establishment of good governance. The purpose of implementing SAKIP is to ensure that government programs are accountable for achieving the predetermined policy objectives (Ateh et al., 2020). The implementation of SAKIP must include an assessment of objective facts related to the performance of government organizations.

The implementation of SAKIP is based on the latest provisions of Regulation of the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia No. 88 of 2021 on the Evaluation of Government Agency Performance Accountability (2021), which includes the following components:

1. Performance Planning: Determining the performance targets to be achieved in program implementation.
2. Performance Measurement: Determining the achievement of performance using precise measurements.
3. Performance Reporting: Describing the quality of performance achievements in terms of success or failure.
4. Performance Evaluation: Assessing and analyzing the performance achievements.

Table 2. shows that these four SAKIP components are allocated specific weight values and are further divided into sub-components.

Table 2. The Weight of SAKIP Component Assessment

No	Component	Weight	Sub Component
1.	Performance Planning	30%	a) Performance planning documents are available (6%) ; b) Performance planning documents meet good standards, which include achieving results using SMART criteria, applying logical cascading at every level, and considering cross-cutting performance with other sectors (9%) ; c) Performance planning is utilized to achieve sustainable results (15%) .
2.	Performance Measurement	30%	a) Performance measurement has been conducted (6%) ; b) Performance measurement has become a necessity in achieving effective and efficient performance and has been carried out in a tiered and continuous manner (9%) ; c) Performance measurement has been used as the basis for providing rewards and punishments, as well as for adjusting strategies to achieve effective and efficient performance (15%) .

No	Component	Weight	Sub Component
3.	Performance Reporting	15%	a) There is a report document that describes performance (3%); b) The performance report document meets the standards by illustrating the quality of performance achievements, providing information on performance successes/failures, and outlining improvement/ refinement efforts (4.5%); c) Performance reporting has had a significant impact on strategy/policy adjustments for achieving future performance targets (7.5%).
4.	Performance Evaluation and Accountability	25%	a) Internal performance accountability evaluation has been conducted (5%); b) Internal performance accountability evaluation has been conducted with quality and adequate resources (7.5%); c) The implementation of the Government Agency Performance Accountability System (SAKIP) has improved due to internal performance accountability evaluation, providing a significant impact on the effectiveness and efficiency of performance (12.5%).
Total		100%	100%

Source: peraturan.bpk.go.id

The evaluation results are subsequently scored on a scale ranging from 0 to 100 and then categorized into tiers to determine the level of accountability in the performance of governmental organizations. The categories for evaluating performance accountability are presented in the following Table 3:

Table 3. Criteria for Performance Accountability Evaluation Scores

No	Predicate	Value	Interpretation
1.	AA	>90-100	<i>Very Satisfactory</i>
2.	A	>80-90	<i>Satisfactory</i> High performance and highly accountable.
3.	BB	>70-80	<i>Very Good</i> Good and accountable performance, there is a reliable performance management system.
4.	B	>60-70	<i>Good</i> Performance accountability is good, supported by a functional system for performance management, requiring only minor improvements.
5.	CC	>50-60	<i>Adequate (Sufficient)</i> Performance accountability is sufficient and policy-compliant, with a system capable of supporting accountability and gathering

No	Predicate	Value	Interpretation
			performance information. However, significant but non-fundamental improvements are needed.
6.	C	>30-50	Poor The accountability framework and system are unreliable, with a performance management system in place but requiring substantial fundamental improvements.
7.	D	>0-30	Very Poor The accountability framework and system are unreliable, requiring significant and fundamental changes.

Source: peraturan.bpk.go.id

2.2. Good Governance

The concept of good governance has become one of the central issues in government administration across various countries, including Indonesia. Good governance refers to governance practices that are transparent, accountable, responsive, participatory, effective, and efficient, based on the rule of law (UNDP, 1997). These principles are essential for building public trust in government institutions while improving the quality of public services. The implementation of good governance, particularly in Indonesia, has become increasingly relevant in the context of bureaucratic (Vivian & Maroun, 2018) reform and the enhancement of institutional performance accountability.

According to Dwivedi and Joshi, good governance is not only an instrument for achieving efficiency in the management of public resources but also a mechanism to ensure that the government has its responsibilities to society. Their study highlights that countries consistently applying the principles of good governance tend to have higher levels of public trust, which, in turn, strengthens government legitimacy (Dwivedi and Joshi, 2023). In the context of local governments, the implementation of systems that support good governance, such as the Government Institution Performance Accountability System (SAKIP) in Indonesia, can serve as a catalyst for improving organizational performance and strengthening transparency.

Another study by Meijer et al indicates that good governance is not solely associated with accountability but also involves objective performance measurement. Their research shows that performance measurement systems like SAKIP provide a systematic framework for evaluating the achievement of organizational goals. Furthermore, transparency in performance reporting, supported by the principles of good governance, can encourage public participation in decision-making processes. This is crucial to ensure that implemented policies genuinely align with the needs of the community (Meijer et al., 2019).

In the Indonesian context, research by Rachman & Sangare highlights the challenges faced in implementing good governance at the regional level. One of the main obstacles is the limited capacity of human resources to understand and apply the principles of accountability and transparency. Additionally, gaps often exist between policies formulated at the central level and their implementation at the regional level. This study recommends continuous training for local government officials to enhance their understanding and technical skills in managing performance accountability systems (Rachman & Sangare, 2023).

Good governance is also closely linked to data management and technology. Research by Milakovich demonstrates that the adoption of robust information technology in accountability systems can accelerate the implementation of good governance. The use of technology, such as online platforms for performance reporting, not only enhances efficiency but also ensures that government performance-related information is widely accessible to the public. In this context, platforms like e-SAKIP represent a strategic step toward improving information transparency (Milakovich, 2021).

Furthermore, a study by Pratama reveals that the implementation of good governance requires clear and strong regulatory support. Regulations such as Presidential Regulation Number 29 of 2014 and technical guidelines from the Indonesian Ministry of Administrative and Bureaucratic Reform (Kementerian PANRB) serve as the foundation for implementing good governance in the public sector. However, challenges arise when these regulations are not accompanied by adequate oversight mechanisms. Thus, it is essential to strengthen the role of internal and external audits as tools to ensure adherence to the principles of good governance (Pratama, 2020).

From these various studies, it can be concluded that good governance is a crucial element in improving the quality of government administration. In Indonesia, the application of good governance principles through instruments such as SAKIP demonstrates significant potential for enhancing institutional performance. However, the successful implementation of good governance heavily depends on human resource capacity, technological support, as well as effective regulations and oversight. By integrating these principles, it is expected that local governments, including the Jombang Regency, can become more responsive, transparent, and accountable in carrying out their duties.

2.3. Integration of SAKIP and Good Governance

The integration of SAKIP with the principles of good governance can be seen as an effort to link performance measurement systems with the foundational elements of good governance. SAKIP not only focuses on measuring the results and efficiency of policies but also serves as a means to enhance transparency and accountability in the management of public budgets. As the application of SAKIP increases, transparency regarding the use of public resources becomes clearer, enabling the public to more easily monitor and evaluate government performance.

According to accountability theory, without a clear system for measuring and reporting performance, governments will struggle to be accountable for their actions and policies to the public. This aligns with the good governance principle, which emphasizes the importance of accountability in the relationship between government and citizens. Through SAKIP, every government agency is expected to report their performance results transparently, making it easier for the public and oversight institutions to assess how well the policies implemented have achieved the desired goals.

Research by Zein & Septiani shows that the integration of SAKIP with good governance principles can enhance transparency, which in turn strengthens the relationship between the government and the public. With a clear and measurable system like SAKIP, the government can be more open in providing performance reports that are accessible to the public. This allows the public to provide feedback and oversee policy implementation, which is an integral part of the participation principle in good governance (Zein & Septiani, 2024).

Moreover, research by Pratiwi reveals that effective implementation of SAKIP can improve the quality of governance, particularly in terms of budget and resource management. In the context of good governance, transparent and accountable budget management is

crucial. By using SAKIP, the government can monitor budget performance and identify whether the funds allocated for public programs have yielded optimal results. This increases public trust in the government, as citizens can see directly how public resources are used and what the outcomes are (Pratiwi et al., 2022).

2.4. Challenges in Integrating SAKIP and Good Governance

Although the integration of SAKIP and good governance principles holds great potential to improve the quality of governance, its implementation often faces various challenges. One of the main challenges is the resistance to change from the government bureaucracy, which is accustomed to old ways of managing budgets and policies. According to organizational change theory, reforms that involve structural and procedural changes in bureaucracy often face obstacles due to uncertainty and concerns about the impact of these changes on organizational stability (Kotter, 2012). Therefore, the implementation of SAKIP requires strong support from local government leaders, as well as training and guidance for staff to understand the importance of this system in improving performance and accountability.

Additionally, the implementation of SAKIP also faces challenges in terms of the resources and infrastructure needed to collect and analyze performance data effectively. Research by Pratama (2020) shows that one of the biggest barriers to implementing SAKIP is the lack of technical capacity at the local level to process performance data accurately and efficiently. Therefore, there needs to be an investment in improving human resource capacity and information technology to ensure that SAKIP can function optimally.

The integration of SAKIP with the principles of good governance is crucial in achieving transparent, accountable, and responsive governance that meets the needs of society. Based on accountability theory and good governance principles, the implementation of SAKIP is expected to improve public resource management, enhance performance measurement, and strengthen the relationship between the government and the public through transparency and participation. Although there are challenges in its implementation, such as resistance to change and resource limitations, previous research shows that with the right support, SAKIP can be an effective tool for achieving good governance at the local level. Therefore, it is essential for local governments to continue optimizing the implementation of SAKIP as part of their efforts to improve the quality of governance in Indonesia.

3. RESEARCH METHOD

This study adopts a qualitative descriptive approach aimed at exploring and describing the implementation of the Government Institution Performance Accountability System (SAKIP) in realizing good governance in Jombang Regency. The qualitative approach was chosen because it provides a deep understanding of complex social and institutional phenomena. Descriptive qualitative research focuses on an in-depth analysis of activities, relationships, and situations related to the implementation of SAKIP, enabling researchers to gain a holistic understanding of its application in local government.

Qualitative research is highly suitable for exploring the implementation of the Government Performance Accountability System (SAKIP) in general because this study aims to understand the complex social and institutional dynamics involved in the implementation process of SAKIP. SAKIP is not merely a structured administrative system but also involves interactions among various parties, including government officials, the public, and other stakeholders. The implementation process is influenced by several factors, such as

organizational culture, existing policies, and the attitudes and perceptions of government officials toward accountability and transparency.

Qualitative research, with its in-depth and holistic approach, allows researchers to explore various perspectives and contexts that affect the implementation of SAKIP. In this study, in-depth interviews, focus group discussions, and direct observation will provide a clearer picture of how the principles of SAKIP are internalized by government officials, as well as the challenges faced in its implementation. Qualitative research also enables researchers to capture the nuances of social and institutional phenomena that cannot be fully explained through quantitative approaches, which are more focused on statistical measurement and standardized results.

Therefore, qualitative research is highly relevant to address questions related to how SAKIP is applied in a broader context involving social interactions, public policies, and cultural factors that shape the way governments implement their performance accountability. This research will provide deeper and more comprehensive insights into the challenges and successes experienced in implementing SAKIP, and its findings can contribute to improving governance practices in general.

The research was conducted in Jombang Regency, with a primary focus on the Organization Division of the Regional Secretariat and the Regional Development Planning Agency (Bappeda) of Jombang Regency. These two institutions were selected due to their significant roles in planning, measuring, reporting, and evaluating performance, which are central to SAKIP implementation. Data were collected from key informants who play strategic roles in managing SAKIP, including officials and staff from both institutions.

The selection of key informants in this study, Mrs. Anik Miharsih, S.Sos, and Mr. Yulianto Hidayana, SSTP, MPSSp, is based on their strategic roles and relevance to the implementation of the Government Performance Accountability System (SAKIP) at the local government level, particularly in Jombang Regency. Mrs. Anik Miharsih holds the position of Junior Expert Planner at the Regional Planning and Development Agency (Bappeda), which directly involves planning and overseeing the implementation of regional development policies. As a junior expert planner, she has an in-depth understanding of the development planning process related to government performance measurement, enabling her to provide comprehensive insights into how SAKIP is applied in the context of regional development planning.

Meanwhile, Mr. Yulianto Hidayana, SSTP, MPSSp serves as a Junior Expert Policy Analyst at the Organizational Division of the Regional Secretariat of Jombang Regency. In this role, he has expertise in analyzing and evaluating policies implemented by the local government, as well as understanding the challenges faced in the implementation of SAKIP at the organizational level. As a policy analyst, he is also involved in the development and monitoring of policies related to government agency performance, which is a key element of SAKIP.

These key informants were selected because they hold positions that allow them to provide in-depth perspectives on the implementation of SAKIP at both the operational and strategic levels. They are individuals who possess direct knowledge of the policies and administrative processes that support the implementation of SAKIP and can provide information on the challenges and successes in implementing the accountability system in local government.

These informants were identified through their involvement in positions directly related to performance accountability systems and regional development policies. Their identification was done by observing the organizational structure in Jombang Regency and determining positions involved in the implementation of SAKIP. Additionally, both informants have relevant educational backgrounds and experience to provide the necessary

information for this study, which focuses on an in-depth analysis of SAKIP implementation and the principles of good governance. Thus, these informants are well-qualified to provide valuable insights within the context of this research.

Data for this study were obtained through various data collection techniques: interviews, documentation, and observation. Semi-structured interviews were conducted with key informants, such as expert planners at Bappeda and policy analysts in the Organization Division of the Regional Secretariat. Documentation techniques were used to gather secondary data, including performance reports, strategic documents (RPJMD, LAKIP, and IKU), and local government performance reports (LPPD). Additionally, direct observation was conducted to gain a deeper understanding of the practical implementation of SAKIP within the working environment of Jombang Regency's government.

Data analysis in this study followed the interactive model of Miles and Huberman, comprising three main stages: data reduction, data presentation, and conclusion drawing/verification. In the data reduction stage, the researcher filtered and simplified information relevant to the research focus, namely the implementation of SAKIP and its relationship with the principles of good governance. The reduced data were then presented in the form of narratives, diagrams, and tables to facilitate further analysis. The final stage involved verification, where initial conclusions were tested for validity by comparing field findings with relevant documents and theories.

The research focuses on the main indicators of SAKIP, which include planning, measurement, reporting, and performance evaluation, as outlined in the Minister of Administrative and Bureaucratic Reform Regulation No. 88 of 2021. Additionally, the study evaluates the extent to which SAKIP implementation supports the principles of good governance, namely responsiveness, transparency, accountability, equity, and adherence to the rule of law. With this methodology, the research is expected to provide a comprehensive overview of the effectiveness of SAKIP in strengthening good governance practices in Jombang Regency.

Next, the data obtained through interviews, documentation, and observation are analyzed using Miles and Huberman's interactive analysis technique as described by Miles et al (Miles et al., 2014). The following (Figure 2) are the steps taken by the researcher in analyzing the data according to Miles:

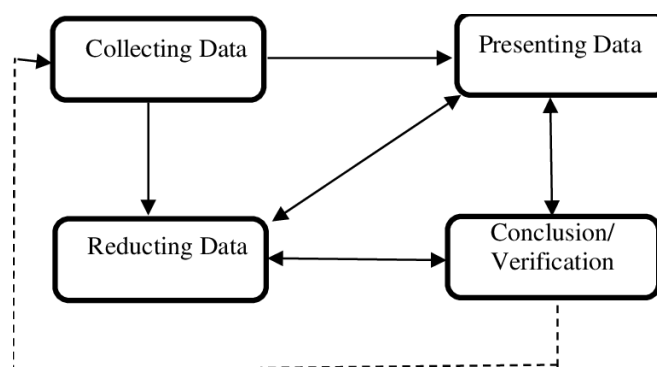


Figure 2. Interactive Model Analysis
Source: (Miles et al., 2014).

3.1. Data Collection

To process certain data, the researcher collects data to obtain the necessary information. Interviews are one of the most used methods to collect data by directly asking

informants. This method can be used to confirm previously obtained data. In this case, the researcher interviewed two key informants, namely: Mrs. Anik Miharsih, S.Sos, Junior Expert Planner at the Regional Planning and Development Agency of Jombang Regency and Mr. Yulianto Hidayana, SSTP, MPSSp, Junior Expert Policy Analyst at the Organizational Division of the Regional Secretariat of Jombang Regency. The researcher asked both informants about the processes of implementing SAKIP based on its four components and its role in achieving good governance.

Observation is a method where the researcher collects and examines technical regulatory information derived from the Regulation of the Minister for State Apparatus Utilization and Bureaucratic Reform of the Republic of Indonesia No. 88 of 2021 on the Evaluation of Government Agency Performance Accountability to obtain a more detailed picture of the implementation of SAKIP in Jombang Regency. In the documentation method, the researcher collects and reviews documents related to SAKIP, such as IKU, RPJMD, Renstra, IKD, LKJIP, and LPPD documents from the 2021-2023 period.

3.2. Data Reduction

This section focuses on the system of determining, simplifying, abstracting, and transforming newly acquired data from the data acquisition technique. This process will be adjusted to the interests and objectives of the research. At this stage, it is important to clarify what is important and what is not, so that the collected data is aligned with the research objectives. The removal of irrelevant data occurs throughout the data collection method. In practice, the researcher records the interview results with each informant. The interview data obtained pertains to the implementation of SAKIP in Jombang Regency, as seen through the four indicators: planning, measurement, reporting, and evaluation of SAKIP in Jombang. The interview data also includes the application of SAKIP in achieving good governance. Afterward, the interview data is selected and trimmed according to what is necessary. Not all data can be used, as there may be some information that is irrelevant or could cause misunderstandings or conflicts with the research. Negative data or information that is not related to the research topic is thus trimmed or deleted.

3.3. Data Presentation

Data presentation means the structured combination of information that provides opportunities to draw conclusions and take action. Qualitative research data can be presented in the form of brief explanations, diagrams, or flowcharts. Presenting data in the form of charts and flowcharts is now more common than presenting data in textual or narrative form. This helps researchers to better understand the ongoing processes.

3.4. Verifying

After trimming and selecting the necessary data and information on the implementation of SAKIP in achieving good governance, the researcher will present the data in a narrative form in the results and discussion sections of the research. The data presentation will be comprehensive and under the established structure. This presentation will address the research problem related to the implementation of SAKIP in achieving good governance in Jombang Regency.

4. RESULTS AND DISCUSSION

4.1. Implementation of SAKIP in Jombang Regency

The implementation of the Government Institution Performance Accountability System (SAKIP) in Jombang Regency represents a strategic effort to improve the quality of governance in alignment with the principles of good governance. This system aims to ensure that all activities and policies undertaken by the local government are carried out transparently, accountably, effectively, and efficiently. The application of SAKIP consists of four main components: planning, measurement, reporting, and performance evaluation. Each of these components is integrated to create a system capable of assessing and improving the performance of the local government.

The operation of SAKIP in Jombang is guided by the Regulation of the Minister of Administrative and Bureaucratic Reform (PANRB) Number 88 of 2021 and is further reinforced by Jombang Regent Regulation Number 47 of 2022, which provides technical guidelines for implementing SAKIP within the local government framework (Figure 3 and Figure 4).

These regulations serve as the foundation for ensuring that the system functions effectively in promoting accountability and enhancing the performance of government institutions.

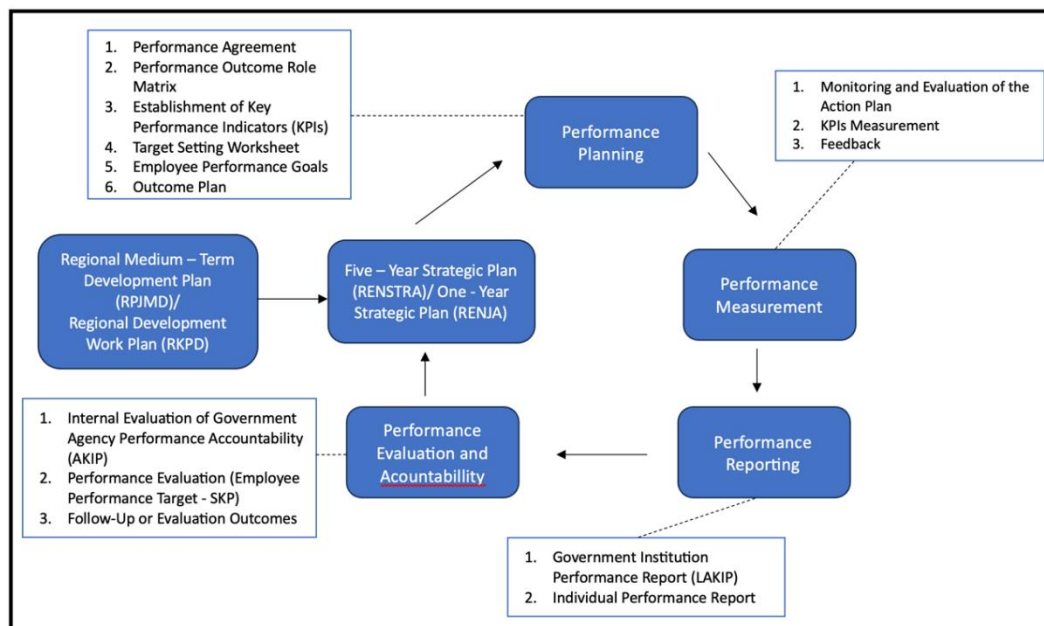


Figure 3. Workflow of SAKIP in Jombang Regency

Source: Jombang Regent Regulation Number 47 of 2022

In the aspect of performance planning, Jombang Regency has adopted a comprehensive approach through the formulation of the Regional Medium-Term Development Plan (RPJMD), which is aligned with the vision and mission of the regional head. The vision, "Together Realizing a Characterful and Competitive Jombang," serves as the primary foundation for formulating the region's strategic objectives. This planning is further detailed into the Strategic Plans (Renstra) of each Regional Apparatus Organization (OPD),

which are subsequently translated into Employee Performance Targets (SKP) at the individual level.

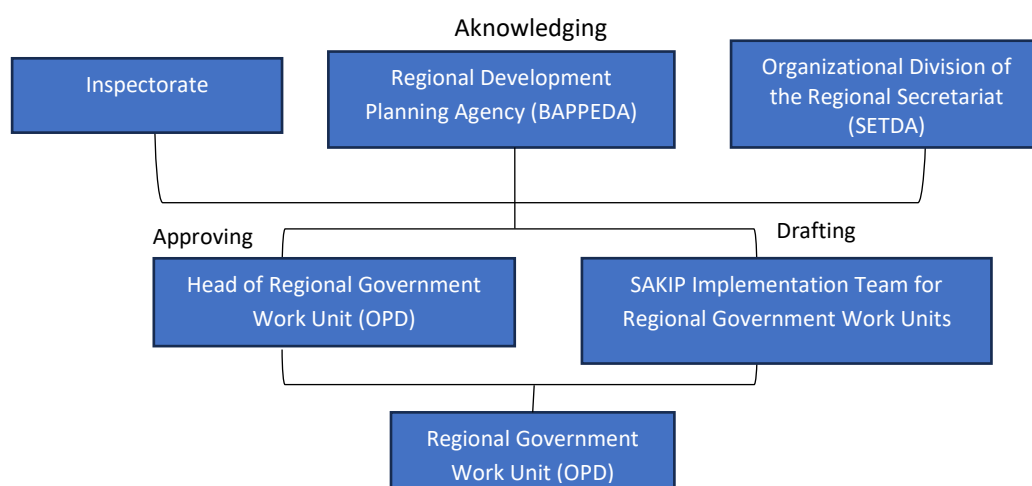


Figure 4. Structure of the SAKIP Implementation Team at the OPD Level in Jombang Regency

Source: Jombang Regent Regulation Number 47 of 2022.

The planning process employs the SMART principles (specific, measurable, achievable, relevant, time-bound), ensuring that each performance indicator is measurable and achievable within a specific timeframe (Doran, 1981). This approach enables the Jombang Regency government to set clear targets at both the organizational and individual levels, thereby promoting efficiency and effectiveness in the implementation of government programs.

In the aspect of performance measurement, Jombang Regency utilizes a tiered indicator system, including Key Performance Indicators (IKU), Regional Performance Indicators (IKD), and Individual Performance Indicators (IKI), to assess the success of programs at various levels. IKU serves as the primary parameter reflecting the achievement of the region's vision, while IKD and IKI provide a more detailed view of the contributions made by regional apparatus organizations (OPD) and individuals toward those achievements.

The preparation of the OPD (Regional Government Organization) Strategic Plan (Renstra), in addition to being guided by the RPJMD (Regional Medium-Term Development Plan), must also consider the Strategic Plans of Ministries/ Agencies as well as the Strategic Plan of East Java Province. This Strategic Plan (Renstra) is a three-year planning document that includes goals, strategies, policy directions, programs, and activities that are prepared following the duties and obligations to formulate policies and coordinate the administration of OPD tasks and services. In addition to providing an overview of services for the next three years, this Renstra becomes the basis and reference for preparing the one-year planning period, which is the Work Plan (Renja). Subsequently, the performance plan of each government employee is detailed in the Employee Performance Target (SKP) document. The Employee Performance Target (SKP) is used to establish, measure, and evaluate the performance of employees or civil servants over one year. Each employee or civil servant is also required to have a specific and measurable Action Plan that must be achieved within each quarter, including program indicators, activities, and sub-activities. Mrs. Anik Miharsih, S.Sos, Junior Expert Planner at Bappeda of Jombang Regency, also added:

"In all of our planning documents, we follow the Ministry of Home Affairs Regulation No. 86/2017, using several principles applied in the planning process, such as technocratic, bottom-up, top-down, participatory, and political. The vision and mission of the regent are included in the political aspect and are then formulated together through a technocratic process, mapped, and cascaded according to the functions of the OPD (Regional Government Organization)."

The performance planning, which is structured from the local government level down to the individual level, makes performance and productivity measurable and directed towards achieving performance targets. Mr. Yulianto Hidayana, SSTP, MPSSp, Junior Expert Policy Analyst at the Organizational Division of the Regional Secretariat of Jombang Regency, mentioned that:

"With the reward from the central government, namely the DID (Regional Incentive Fund) for local governments and the TPP (Additional Employee Income) for individuals, it serves as motivation for us (the Jombang Regency Government) to pursue a good SAKIP score by developing measurable performance planning and targets. Therefore, whether we like it or not, everything is related to productivity."

Based on the findings above, the planning approach used by the Jombang Regency Government emphasizes the role of in-depth analysis of public policies. In this context, planning is not only a process of formulating plans or programs but also a process of evaluating existing policies, identifying social or economic issues, and formulating effective policy solutions. Moreover, planning that is measurable and achievable will receive incentives, which can ultimately enhance productivity and employee performance.

This measurement system is integrated with an incentive mechanism, such as Additional Employee Income (TPP), which motivates personnel to meet established targets. This mechanism reflects the application of the principal-agent theory (Jensen & Meckling, 1976), where the government, as the agent, is accountable to the public, as the principal, through measurement and incentive mechanisms designed to drive optimal performance.

Table 4. Target of Key Performance Indicators in Jombang Regency (2021–2023)

No	KPIs	Unit	Performance Targets by Years		
			2021	2022	2023
1.	Good Governance Index	Index	60	65	70
2.	Human Development Index	Index	73,09	73,21	73,33
3.	Environmental Quality and Settlement Area Index	Index	65,4099	68,8258	73,1207
4.	Social Virtue Index	Index	65-68	68-70	70-72
5.	Economic Growth	%	3,98 %	4,02 %	4,05 %
6.	Gini Index	Index	0,334	0,333	0,332

Source: Regional Government Administration Report (LPPD) of Jombang Regency, 2021–2023.

Table 5. Achievement of Key Performance Indicators in Jombang Regency (2021–2023)

No	KPIs	Unit	Performance Achievement by Years		
			2021	2022	2023
1.	Good Governance Index	Index	72,71	75,30	82,89
2.	Human Development Index	Index	74,10	74,66	75,16
3.	Environmental Quality and Settlement Area Index	Index	68,28	72,11	76,06

No	KPIs	Unit	Performance Achievement by Years		
			2021	2022	2023
4.	Social Virtue Index	Index	68,01	84,99	87,43
5.	Economic Growth	%	3,24 %	5,37 %	5,04 %
6.	Gini Index	Index	0,332	0,310	0,339

Source: *Regional Government Administration Report (LPPD) of Jombang Regency, 2021–2023.*

Performance reporting is conducted through the Government Institution Performance Report (LKjIP) and the Regional Government Administration Report/LPPD (Table 4 and Table 5). These reports include information on performance achievements, budget utilization, and recommendations for improvements in the following year. The LKjIP is prepared by each Regional Apparatus Organization (OPD), while the LPPD reflects the overall performance of the regional government. Data contained in these reports are also published through online media, such as the official website of Jombang Regency, to ensure transparency and accessibility of information to the public. This step demonstrates the implementation of the transparency principle in good governance (Dewi & Suparno, 2022). However, challenges remain in ensuring that the public comprehensively understands the presented data and can use it to objectively evaluate the performance of the local government.

For performance evaluation, Jombang Regency conducts internal evaluations through the regional inspectorate and external evaluations by the Ministry of Administrative and Bureaucratic Reform (PANRB). Internal evaluations are carried out through self-assessment mechanisms in each OPD, which involve comparing performance realization against targets. The results of these evaluations are used to identify weaknesses in program implementation and to develop corrective measures. External evaluations, in contrast, involve document-based assessments by the Ministry of PANRB, which verify the compliance of local governments with established policies and standards.

The use of information technology, such as the Si Pedal Cantik application, has significantly improved the efficiency of the evaluation process by enabling digital data collection and analysis. This aligns with the findings of Milakovich, which indicate that information technology can enhance accuracy and transparency in government performance management (Milakovich, 2021).

Despite significant progress in implementing SAKIP in Jombang Regency, several challenges remain to be addressed to improve the system's effectiveness. One of the main challenges is ensuring consistency between program planning and implementation. Targets set in planning documents are often not fully achieved due to resource limitations or insufficient coordination among OPDs. Additionally, although performance data is published online, the accessibility and understanding of such data by the public require further improvement. To address this, the local government could consider providing training or guidance to help the public better understand and utilize the published performance data.

Another challenge is strengthening the capacity of human resources within the local government. As noted by Rachman & Sangare, the success of good governance implementation heavily depends on the competence of government officials in understanding and applying principles of accountability and transparency. Therefore, continuous training and capacity-building initiatives are essential to ensure that every official possesses the required knowledge and skills to support the effective implementation of SAKIP (Rachman & Sangare, 2023).

Furthermore, the development of information technology to support government performance management needs optimization. The use of digital platforms, such as e-SAKIP, can be expanded to include more advanced data analysis functions, providing richer information for decision-making. As Pratama pointed out, information technology not only

enhances efficiency but also strengthens accountability by providing auditable digital records (Pratama, 2020). Investing in information technology infrastructure is thus a strategic step to improve the quality of governance in Jombang Regency.

In conclusion, the implementation of SAKIP in Jombang Regency has successfully established a framework that supports the principles of good governance. However, to fully realize its potential, further efforts are needed to enhance consistency between planning and implementation, strengthen human resource capacity, and optimize the use of information technology. With these measures, SAKIP can become a more effective instrument for improving the quality of public services and increasing public trust in local government.

4.2. Good Governance in the Implementation of SAKIP in Jombang Regency

The implementation of the Government Institution Performance Accountability System (SAKIP) in Jombang Regency represents a concrete effort to uphold the principles of good governance, including responsiveness, transparency, accountability, equity, and adherence to the rule of law. This system is designed to ensure that governance operates effectively, efficiently, and accountably. SAKIP implementation is guided by relevant national and regional regulations, such as Minister of PANRB Regulation Number 88 of 2021 and Jombang Regent Regulation Number 47 of 2022, which regulate planning, measurement, reporting, and evaluation of local government performance.

4.3. Responsiveness

The principle of responsiveness in good governance requires governments to provide timely and appropriate services that align with the needs of the public. In Jombang Regency, responsiveness is realized through planning approaches that integrate multiple perspectives, including top-down, bottom-up, and participatory methods. For example, public involvement in the development planning process ensures that community aspirations are accommodated in strategic documents such as the RPJMD and OPD Strategic Plans. This reflects the governance as collaboration theory, which emphasizes the importance of multi-stakeholder participation in decision-making (Ansell & Gash, 2008). However, the primary challenge lies in ensuring that all employees are equally committed to delivering responsive services to the public. This is addressed through leadership initiatives, such as training and technical mentoring.

The implementation of the Government Agency Performance Accountability System (SAKIP) in Jombang Regency is inherently connected to the principles of good governance, particularly in the context of responsiveness. Responsiveness refers to the capacity of government institutions to meet the needs and expectations of citizens in a timely and effective manner. The field data collected, including interviews with local officials, public service users, and observations, suggest that SAKIP has contributed to improving the responsiveness of government agencies by providing a structured approach to performance monitoring and evaluation. However, challenges such as limited resources, bureaucratic inertia, and capacity constraints have also been identified, which impede the full realization of responsive governance.

To analyze these findings, recent theoretical frameworks offer valuable insights. First, Public Governance Theory (Strokosch, 2019) highlights the importance of co-production between citizens and government agencies in enhancing responsiveness. This theory suggests that SAKIP's role in facilitating transparency and accountability encourages collaboration between the local government and citizens, which is essential for responsive governance. In

Jombang, the implementation of SAKIP has opened opportunities for greater citizen engagement in government decision-making, aligning with the co-production model.

Second, Governance as Network Theory (Risse, 2012) posits that governance occurs in networks of public, private, and civil society actors. This theory underscores the need for coordination and communication among various stakeholders to achieve effective governance. In Jombang, the decentralized implementation of SAKIP has helped strengthen networks within local government agencies, promoting greater responsiveness through improved collaboration and information sharing.

Third, Institutional Logics Theory (Thornton et al., 2012) suggests that organizational behaviors are influenced by the prevailing institutional logics, which can either support or hinder responsiveness. In the case of Jombang, the local bureaucratic culture and institutional pressures influence how SAKIP is implemented and its effectiveness in promoting responsive governance. The tension between traditional bureaucratic practices and the modern demands of performance-based accountability reflects the challenges in achieving full responsiveness.

Additionally, Strategic Governance Theory (Tjemkes et al., 2023) emphasizes the importance of strategic management and leadership in improving governance performance. SAKIP, as a performance management tool, enables local government leaders in Jombang to set clear objectives, monitor progress, and adapt strategies to better meet citizens' needs. This strategic approach fosters a culture of responsiveness by ensuring that government actions are aligned with public expectations.

Lastly, Responsive State Theory (Sharma et al., 2022) argues that a responsive state must demonstrate not only the capacity to act but also the willingness to listen to citizens' voices and adapt accordingly. The implementation of SAKIP in Jombang has shown promising steps toward creating a responsive state by incorporating mechanisms for continuous feedback and improvement based on citizen demands.

In conclusion, the application of these contemporary theories offers a deeper understanding of the challenges and opportunities in implementing SAKIP to enhance responsiveness in Jombang Regency. While the system has contributed to improvements in governance, continued efforts are needed to address resource limitations, strengthen bureaucratic capacity, and foster a more collaborative and adaptive approach to governance.

4.4. Transparency

Transparency, in addition to being a key aspect of good governance, also serves as a factor influencing the level of public trust in the government. Consequently, the government needs to implement strategies to gain public trust. In this regard, the efforts undertaken by the Jombang Regency Government include maintaining communication between the government, the public, and stakeholders, as well as utilizing various communication media such as socialization forums, websites, social media, and videotron.

Transparency is a fundamental element in building public trust in the government. Jombang Regency has utilized various communication channels, including official websites, social media, and videotrons, to disseminate information about development achievements and government performance. This aligns with the principle of open government, which emphasizes the importance of information accessibility for the public (Lathrop & Ruma, 2010). However, inconsistencies remain in the uploading of performance documents by some OPDs. Of the 20 OPDs, only half are actively upload performance reports, indicating that transparency has not been uniformly implemented. Addressing this issue requires strengthening regulations and imposing sanctions to ensure compliance in consistently providing performance data.

The transparency of service processes, development planning, and government performance is also a concern of the Jombang Regency Government in its efforts to enhance or maintain public trust. Therefore, the researcher attempted to access the website <https://jombangkab.go.id/> and review information related to SAKIP on Thursday, July 11, 2024, when this research was conducted. It was found that not all Regional Public Service Agencies (OPD) had uploaded their annual performance reports (LKJIP) to the website (Figure 5). Among the 20 government agencies, only 10 agencies had uploaded their LKJIP, namely the Office of Population and Civil Registration, the Office of Food Security and Fisheries, the Office of Communication and Information, the Office of Cooperatives and Micro Enterprises, the Office of Population Control and Family Planning, the Office of Women Empowerment and Child Protection, the Office of Trade and Industry, the Office of Libraries and Archives, the Office of Agriculture, and the Office of Housing and Settlements. Additionally, among the 6 government bodies, only 2 agencies had uploaded their LKJIP: the Agency for National Unity and Politics and the Agency for Financial Management and Regional Assets.

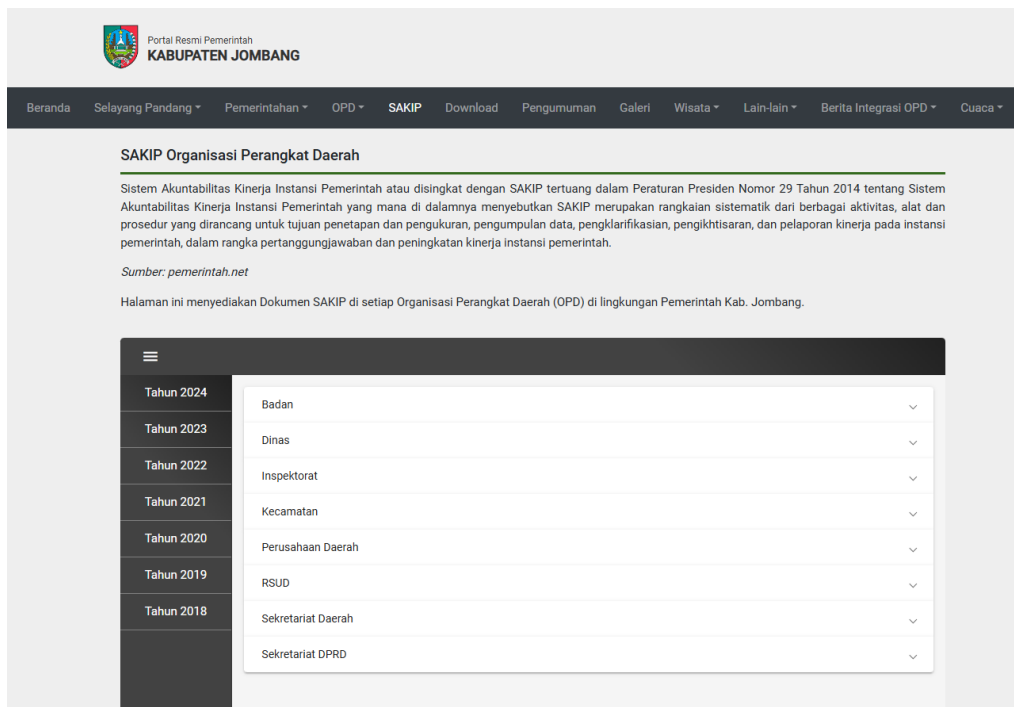


Figure 5. An instrument of transparency in the performance of the Jombang Regency Government.

Source: website jombangkab.go.id, 2025.

4.5. Accountability

The accountability of the Jombang Regency Government in managing resources and implementing policies is manifested through the Local Government Performance Report (LPPD). This report serves as the local government's accountability for executing programs and activities aimed at achieving the vision of Jombang Regency's Government. It outlines the performance achievements of the local government, including macro performance outcomes, performance in handling regional governance affairs, and the accountability of local government performance. The LPPD is prepared annually, covering each fiscal year.

This report is conducted based on the Minister of Home Affairs Regulation No. 18 of 2020, which serves as the implementation regulation for Government Regulation No. 13 of 2019 concerning the Reporting and Evaluation of Local Government Implementation. The LPPD reflects the government's efforts in ensuring transparency, accountability, and effectiveness in achieving its goals, as it provides detailed information on the implementation of governance and the outcomes of various programs and initiatives. Through the LPPD, the government demonstrates its commitment to public accountability and responsible management of resources, which is essential for fostering trust and engagement with the citizens.

Accountability in SAKIP implementation in Jombang Regency is demonstrated through performance reports such as the Regional Government Administration Report (LPPD) submitted to the Ministry of Home Affairs and the Accountability Report (LKPI) submitted to the Regional People's Representative Council (DPRD). These reports include information on macro performance achievements, budget utilization, and recommendations for improvement. This approach reflects the accountability as answerability theory, which holds that governments are obligated to explain and justify their actions to stakeholders (Bovens, 2007). However, achieving accountability requires robust information technology to expedite reporting and data analysis processes. Jombang Regency has developed the e-SAKIP application to support these efforts, but its use still needs optimization to ensure all of performance processes is documented comprehensively.

4.6. Equity

The principle of equity emphasizes equal access to information for all segments of society, including vulnerable groups. The Jombang Regency government has made efforts to digitize performance reports, making them widely accessible via online platforms. However, technical challenges, such as limited digital literacy among certain segments of the population, remain. As noted by Rachman & Sangare it is crucial for the government to provide additional support, such as digital literacy training, to ensure that all citizens can fully utilize the information provided (Rachman & Sangare, 2023).

5. CONCLUSION

The implementation of the Government Institution Performance Accountability System (SAKIP) in Jombang Regency has demonstrated significant progress in supporting the principles of good governance, particularly in aspects of responsiveness, transparency, accountability, equity, and adherence to the rule of law. Through the integration of various mechanisms, such as participatory strategic planning, structured performance measurement, transparent reporting, and technology-based evaluation, Jombang Regency has successfully created a more effective and efficient governance system.

However, challenges such as improving public digital literacy, ensuring consistency in report uploads by OPDs, and optimizing the use of information technology still require attention. By addressing these challenges through strategic measures, such as strengthening regulations, providing training for government officials, and developing digital infrastructure, Jombang Regency has great potential to maximize the effectiveness of SAKIP as an instrument for accountable, transparent, and inclusive governance.

This conclusion emphasizes that SAKIP is not merely a performance measurement tool but also a strategic instrument to strengthen public trust and support sustainable regional development.

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