

SUPERVISION AND ACCOUNTABILITY OF SAKIP PERFORMANCE: EVIDENCE FROM THE TASIKMALAYA CITY GOVERNMENT

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Abstract

Public performance accountability has become a strategic requirement in modern governance, along with the increasing need for transparency and results-oriented governance. The Government Agency Performance Accountability System (SAKIP) was designed to ensure performance measurability, but its implementation at the regional level still faces substantial challenges. This study aims to analyze SAKIP performance oversight and accountability in the Tasikmalaya City Government using a strategic management approach. The theoretical study focuses on the concepts of public accountability, New Public Management, and strategic management. The research method employed a qualitative, descriptive-analytical approach through documentation studies, in-depth interviews, and observations, with interactive data analysis. The results indicate that SAKIP oversight is supported by adequate regulations and evaluation mechanisms, but it still tends to be administrative and does not fully meet the stated objectives. The discussion emphasizes the need for strengthening human resource capacity, consistent follow-up on recommendations, and integrating performance information systems so that SAKIP can function as a strategic instrument for improving local government performance.

Keywords: Government Oversight, Performance Accountability, SAKIP.

A. INTRODUCTION

Public performance accountability has strengthened in response to demands for legitimacy, transparency, and results-oriented governance under increasing public scrutiny (Bovens, 2010). This shift positions performance information as an object of politically debated accountability, rather than simply a product of routine administration (Moynihan, 2008). The literature emphasizes that accountability operates dually: as a virtue inherent in the ethos of public officials, and as a mechanism built through procedures, indicators, and evaluative consequences (Bovens, 2010). Consequently, reforms that merely add paperwork without improving the use of performance information tend to result in false compliance and fail to address substantive improvements (Moynihan, 2008).

In the Indonesian context, the bureaucratic reform agenda encourages the integration of planning, budgeting, and reporting so that performance can be consistently tracked from objectives to outcomes (Presidential Regulation of the Republic of Indonesia Number 29 of 2014). The SAKIP (Indonesian Accountability Standards) is designed as a system that unifies the performance management cycle of government agencies, ensuring accountability does not stop at budget absorption but rather emphasizes measurable achievements (Presidential Regulation of the Republic of Indonesia Number 29 of 2014). The updated AKIP evaluation guidelines emphasize modernizing national assessments and consistent implementation across agencies, including local governments, to ensure assessment quality is not bogged

down in formalities (Ministry of Administrative and Bureaucratic Reform, 2022). This regulatory framework places the quality of performance planning, measurement, reporting, and internal evaluation as key determinants of accountability (Ministerial Regulation of Administrative and Bureaucratic Reform Number 88 of 2021).

Disparities in SAKIP implementation at the regional level often arise when performance indicators and tiers are not aligned with business processes, while reviews and follow-up on recommendations are partial (Moynihan, 2008). This situation makes SAKIP vulnerable to being perceived as an administrative obligation, even though evaluations assess the substantive quality of performance management, not simply the existence of reports (Ministerial Regulation of Administrative and Bureaucratic Reform Number 88 of 2021). In Tasikmalaya City, the publication of a single dataset by the Regional Inspectorate shows that SAKIP evaluations of regional apparatuses were conducted periodically and documented for the period 2017–2021 (Tasikmalaya City Regional Inspectorate, 2022). The assessment categories in this dataset use AA to D intervals, marking a quality gradation from "very satisfactory" to "very poor," allowing for more precise mapping of room for improvement at the regional apparatus level (Tasikmalaya City Regional Inspectorate, 2022).

The need for more strategic accountability in Tasikmalaya City is increasingly relevant because the city government structure manages 10 sub-districts and 69 villages covering an area of approximately 183.85 km², increasing the complexity of coordination across regional apparatuses (Tasikmalaya City Government, n.d.). The scale of public services in this configuration demands consistent performance governance to prevent fragmentation of targets between units and levels of implementation (Bovens, 2010). The latest macro indicators show real development challenges, including the 2025 TPT of 6.43% and the 2025 poverty rate of 10.84%, which reinforces the urgency of the effectiveness of local government programs (BPS Tasikmalaya City, n.d.). Performance pressure is also reflected in the 2024 HDI of 76.03, 2024 economic growth of 5.22%, and 2024 inflation of 1.94%, so that disciplined planning and performance measurement are prerequisites to ensure more targeted outputs and outcomes (BPS Tasikmalaya City, 2025).

The 2022 Tasikmalaya City Regional Secretariat's Financial Statements (LKIP) document recorded an average SAKIP score of 77.79 for regional apparatuses, out of a target of 73, based on an aggregate calculation of 2,800.26 divided by 36 regional apparatuses (Tasikmalaya City Regional Secretariat, 2022). At the organizational level, the Regional Secretariat received an A category with a score of 82.31 in the internal assessment, indicating relatively strong performance management capacity but still requiring strengthening for sustainable improvement (Tasikmalaya City Regional Secretariat, 2022). The recommendations emphasized follow-up on evaluation results, reviewing performance levels from the city level to the lowest unit, and improving the quality of performance reports, so that improvement issues could be positioned as a strategic agenda across regional apparatuses (Tasikmalaya City Regional Secretariat, 2022). The performance analysis framework is relevant for mapping internal and external factors influencing SAKIP implementation in Tasikmalaya while linking data findings to operational improvement strategy options (Helms & Nixon, 2010). Several previous studies have yielded mixed results regarding the implementation of SAKIP. Surur (2019) found that public bureaucracy still tends towards a Weberian approach, with SAKIP implementation being more administrative than substantive. Anggriani (2016) emphasized that the paradigm shift in public administration toward the New Public Service has not been fully internalized in accountability instruments, resulting in SAKIP often losing its participatory dimension. Meanwhile, research by Kurniawan (2020) showed that the success of SAKIP in the regions is heavily influenced by the leadership of regional heads and the managerial capacity of civil servants. These three studies demonstrate

that the success of SAKIP implementation is not solely determined by regulations, but also by the organizational context and bureaucratic actors.

Compared with previous studies, this study shares a similar view of SAKIP as a crucial instrument in promoting public performance accountability. However, the difference lies in the focus of the approach: previous studies focused more on the bureaucratic dimension, administrative paradigm, and leadership, while this study emphasizes strategic analysis. Therefore, this study not only assesses implementation descriptively but also presents a comprehensive perspective on the internal and external factors that shape SAKIP's effectiveness.

The originality of this research lies in its attempt to position the SAKIP (Standard Accountability System) as a strategic governance instrument in the context of local government, by simultaneously integrating public accountability analysis, public sector performance management, and strategic management approaches within the Tasikmalaya City Government. Unlike previous studies, which generally position SAKIP as merely an administrative tool or evaluate it normatively and partially, this study offers a more comprehensive reading by linking SAKIP achievements, regional fiscal structure, and macro-development indicators as the basis for analyzing internal and external factors influencing the effectiveness of local government performance. This approach enables strategic mapping that not only explains existing conditions but also identifies contextual and evidence-based policy intervention opportunities, thereby enriching the literature on Governmental Studies, particularly in the study of governance and local government performance management.

The urgency of this research stems from the urgent need to strengthen local government performance accountability amidst increasing public demands for transparency, spending effectiveness, and measurable development achievements, particularly within the Tasikmalaya City Government. Although SAKIP has been implemented and demonstrated relatively good evaluative performance, regional fiscal and development indicators still present structural challenges that require more strategic and results-oriented performance management. Without an analysis that systematically identifies the strengths, weaknesses, opportunities, and threats in the implementation of SAKIP, local governments risk maintaining an administrative accountability model that lacks impact on substantive performance improvements. Therefore, this research is crucial in providing a contextual and applicable analytical basis for formulating strategies to strengthen SAKIP, while also contributing to the development of more adaptive, evidence-based, and sustainable local governance policies.

Based on the background and urgency outlined above, this study aims to analyze the implementation of the Government Agency Performance Accountability System (SAKIP) in the Tasikmalaya City Government through a strategic management approach based on in-depth analysis that influences its effectiveness. The objective of this research is not only to understand the actual conditions of SAKIP implementation in the context of local government but also to produce a strategic mapping that explains the relationship between internal bureaucratic capacity, external environmental dynamics, and public performance achievements. Through this analysis, this research is expected to provide theoretical contributions to the development of performance accountability studies in Government Science, as well as practical contributions in the form of strategic recommendations that can be used as a basis for strengthening and improving the performance accountability system in local government agencies.

B. LITERATURE REVIEW

Public Accountability

Public accountability is a fundamental concept in public administration that emphasizes the government's obligation to answer and be responsible for its actions, policies, and performance results. According to Bovens (2007), accountability is the relationship between the responsible actor and the forum that has the authority to assess and impose sanctions or rewards. In the context of government, accountability extends beyond the submission of administrative reports, but also encompasses the interrelationship between input, process, output, and outcome. Public accountability also reflects the relationship of trust between the state and the public, thus reflecting the quality of accountability as a reflection of democracy. Therefore, public accountability theory is relevant for assessing the effectiveness of SAKIP as an instrument for accountability for the performance of government agencies. Indicators:

- Transparency in the preparation and submission of performance reports
- Clarity of the relationship between input, output, and outcome
- Evaluation mechanisms by external parties (the public, the House of Representatives, auditors)
- Sanctions or rewards based on performance achievements

New Public Management (NPM)

New Public Management (NPM) emerged as a response to the weaknesses of traditional bureaucracy, which was considered rigid, hierarchical, and inefficient. Osborne and Gaebler (1992) define NPM as a public sector management paradigm that adopts private sector principles, such as results-oriented, efficiency, and service innovation. This approach emphasizes the importance of measurable performance, output-based management, and the use of performance indicators as a means of accountability. In the context of government performance accountability, NPM encourages the implementation of systems such as the SAKIP (Accounting for Public Accountability) to make the bureaucracy more efficient, adaptive, and responsive. Thus, NPM provides a framework for understanding how SAKIP functions as an instrument for improving public performance. Indicators:

- Focus on results and performance achievement (outcome-based)
- Use of measurable performance indicators
- Orientation towards efficiency and effectiveness
- Adoption of private sector management principles in the public sector

Strategic Management

Strategic management theory explains how organizations can identify strengths, weaknesses, opportunities, and threats to achieve excellence and sustainability. According to Wheelen and Hunger (2012), analysis is an important instrument in strategic management that helps organizations formulate strategies based on internal and external factors. This analysis emphasizes the need to understand the internal (resources, competencies, organizational weaknesses) and external (political, economic, social, and technological) conditions that influence organizational performance. Therefore, this theory is relevant to SAKIP research because it can uncover strategic dynamics that influence the effectiveness of its implementation. The analysis is not only evaluative but also provides direction for improvements in the development of a government performance accountability system. Indicators:

- Identification of internal strengths (resources, bureaucratic competencies)
- Identification of internal weaknesses (human resource capacity, administrative bureaucracy)
- Analysis of external opportunities (policy support, digital technology)
- Analysis of external threats (political resistance, budget constraints)

C. RESEARCH METHODOLOGY

This research employed a qualitative method with a descriptive–analytical approach, chosen because it allows for a deeper exploration of the SAKIP implementation phenomenon within a strategic context. Qualitative methods are appropriate for understanding meanings behind experiences, processes, and actor perspectives in policy and organizational settings (Creswell, 2014; Creswell & Poth, 2018). This method was chosen based on the consideration that SAKIP is not merely an administrative instrument, but rather a performance accountability system shaped by managerial processes and institutional dynamics (Republic of Indonesia, 2014). Therefore, a qualitative approach provides a broader analytical scope for uncovering strategic dynamics and implementation realities, including how evaluation criteria are translated into organizational practices (Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia [KemenPANRB], 2021).

Data collection techniques were conducted using three main methods: (1) document study, which examined SAKIP documents, performance reports, and related regulations; (2) in-depth interviews with government agency officials, internal auditors, and relevant stakeholders; and (3) observation, which directly examined planning, reporting, and performance evaluation processes. Document analysis is relevant because organizational documents provide durable evidence for tracing how accountability and performance are formally constructed and communicated (Bowen, 2009). Semi-structured interviews were used to balance comparability across informants with the flexibility needed to capture implementation nuances, and rigorous development of interview guides is recommended to strengthen methodological consistency (Kallio et al., 2016). The combination of documents, interviews, and observation supports triangulation, which enhances credibility when multiple sources converge on the same analytic patterns (Noble & Heale, 2019).

The sampling technique used purposive sampling, selecting informants deemed most knowledgeable, directly involved, and relevant to SAKIP implementation. Purposeful sampling is widely used in implementation-oriented qualitative research because it prioritizes information-rich cases that illuminate mechanisms, decision rationales, and organizational constraints (Palinkas et al., 2015). In this study, informants included planning officials, SAKIP management officials, and internal auditors at the government agency serving as the research focus. The adequacy of informants followed the logic of saturation, where additional data collection is continued until it no longer yields substantively new insights for the developed categories/themes (Saunders et al., 2018).

The data analysis technique used the interactive model of Miles, Huberman, and Saldaña (2014), which includes three stages: data reduction, data display, and conclusion drawing/verification. Next, findings were analyzed using the SWOT (Strengths, Weaknesses, Opportunities, Threats) framework to map internal and external conditions influencing SAKIP effectiveness. SWOT remains useful for generating strategic recommendations when it is grounded in empirical evidence rather than treated as a purely descriptive checklist (Benzaghta et al., 2021)

D. RESULT AND DISCUSSION

Government Supervision in the Implementation of SAKIP

Monitoring of the implementation of the SAKIP (Standard-Setting System) in the Tasikmalaya City Government during the standard-setting stage indicates that planning tools and performance criteria are generally in place, but their implementation is still potentially

perceived as administrative compliance, resulting in a lack of consistency between standards, actual organizational needs, and substantive performance achievements (Surur, 2019). Measuring activity implementation through audits, reviews, and coaching conducted by regional APIPs (Regional Apparatus Implementation Officers) is an important mechanism for monitoring performance consistency. However, measurement often focuses more on input and output indicators, resulting in an outcome-oriented approach not fully reflected in evaluation instruments (Anggriani, 2016). Comparisons between activity implementation and standards and analysis of deviations indicate that supervisory procedures are operating according to regulations, but the flexibility and adaptability of supervision to bureaucratic dynamics remain limited, as supervisory practices are more procedural than encouraging organizational learning (Kurniawan, 2020).

The corrective action stage generates periodic evaluation recommendations, but the consistency of follow-up to these recommendations is not always consistent due to the influence of leadership commitment, the capacity of human resources managing performance, and the complexity of coordination across regional agencies (Dwiyanto, 2018). This follow-up gap creates a governance paradox: while the oversight system appears formally established, the effectiveness of strengthening substantive performance accountability is still influenced by managerial and institutional factors that determine whether recommendations are translated into improved indicators, aligned targets, and strengthened performance hierarchy at the work unit level (Kurniawan, 2020). This situation emphasizes that SAKIP oversight at the local government level requires a stronger results orientation and a more assertive follow-up control mechanism so that accountability does not stop at document compliance but transforms into measurable and sustainable performance improvements (Surur, 2019).

Performance Analysis of the Human Resources Development and Personnel Agency Services

Table 1. Achievement of Service Performance of the Tasikmalaya City Human Resources Development and Personnel Agency

No	Performance Indicators	Unit	Targets Renstra 2021	Targets Renstra 2022	Targets Renstra 2023	Targets Renstra 2024	Realization 2021	Realization 2022	Projection 2023	Projection 2024
1	Percentage of civil servants participating in competency development	%	10	12	–	–	15,96	28,90	–	–
2	Percentage of civil servants meeting job competencies	%	78	80	–	–	78,01	77,04	–	–

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No	Performance Indicators	Unit	Targets Renstra 2021	Targets Renstra 2022	Targets Renstra 2023	Targets Renstra 2024	Realization 2021	Realization 2022	Projection 2023	Projection 2024
3	Percentage of disciplined regional apparatuses	%	99	99	–	–	99,84	99,80	–	–
4	Results of the Regional Apparatus Accountability Assessment System (SAKIP)	Nilai/Kategori	BB / 78	A / 81	A / 81	A / 82	A / 80,49	A / 82,86	A / 81	A / 82
5	Regional apparatus Public Satisfaction Index (IKM) Achievement	Value/Categori	Very Good / 90	Very Good / 91	Very Good / 91	Very Good / 91	Very Good / 90.03	Very Good / 91.12	Very Good / 91	Very Good / 91
6	Merit System Index	Value/Categori	175 / Less	225 / Less	250 / Good	260 / Good	–	–	–	–

Source: Tasikmalaya City Government Work Plan, 2024

Table 1 shows that the service performance of the Tasikmalaya City Human Resources Development Agency (BKPSDM) tends to strengthen across several key indicators, although there are variations in achievement across aspects. The percentage of civil servants participating in competency development programs exceeded the strategic plan target, increasing from the target of 10–12% to 15.96% (2021) and 28.90% (2022), indicating an acceleration in the human resource capacity development program. The percentage of civil servants meeting job competencies remained relatively stagnant and even decreased slightly from 78.01% (2021) to 77.04% (2022) despite the target increasing from 78% to 80%. Consequently, there remains a gap between job competency targets and actual conditions. Civil servant discipline remains at a very high and stable level, approaching the 99% target with realizations of 99.84% (2021) and 99.80% (2022), indicating strong internal compliance. The SAKIP scores for regional government agencies show an upward trend from the initial target of BB/78 to category A realizations of 80.49 (2021) and 82.86 (2022), with projections remaining at A/81–A/82 until 2024, reflecting the consolidation of the performance management system.

The IKM achievement consistently falls within the “Very Good” category, with realizations of 90.03 (2021) and 91.12 (2022), in line with the target of 90–91. Meanwhile, the Merit System Index (SIM) in the strategic plan target remained categorized as “Poor” (175–225) in 2021–2022 before increasing to “Good” (250–260) in 2023–2024, indicating that merit system reform requires a longer institutional adaptation period than improvements to other administrative indicators. The analysis in the context of the Tasikmalaya City Government shows that SAKIP supervision is supported by a relatively clear regulatory framework and internal oversight mechanisms that operate through audits, reviews, and coaching. However, its effectiveness is potentially hampered by limited human resource capacity for performance management and a tendency towards administrative-oriented implementation. This condition aligns with Surur (2019) who emphasized that bureaucracy tends to position accountability as formal compliance, so that substantive performance quality is not always the main focus. The emphasis on documents and procedures also aligns with Anggriani's (2016) argument that results orientation has not been fully internalized in public administration practices, so that evaluation often stops at fulfilling the technical aspects of reporting. Consistency in follow-up to supervisory recommendations is critical because, as emphasized by Dwiyanto (2018), bureaucratic weaknesses often emerge in the execution phase of unsustainable improvements despite the availability of recommendations.

The implications of these findings confirm that strengthening SAKIP supervision in Tasikmalaya City requires a strategy that not only emphasizes regulatory compliance, but also increases managerial capacity, strengthens the commitment of leaders across regional agencies, and integrates performance information systems so that outcome orientation is more consistently realized in the planning to evaluation cycle.

Important Issues in the Implementation of the Duties and Functions of the Human Resources Development and Personnel Agency

The current situation at the Tasikmalaya City Human Resources Development Agency (BKPSDM) demonstrates that the main problems are both structural and managerial, particularly the mismatch between the number of available employees and actual needs based on job analysis and workload. This shortfall not only impacts the service load but also reduces the work unit's ability to maintain a consistent performance management cycle, from program planning and service implementation to monitoring and follow-up on improvements. The weakness of the incompletely organized personnel database increases the risk of inefficiency and assumption-based decisions, as data is a prerequisite for accurate competency development, placement, and performance measurement policies. This situation indicates that strengthening the BKPSDM's institutional capacity needs to be understood as an integrative agenda, not simply adding human resources or improving documentation.

Other challenges arise in the dimensions of organizational behavior and the quality of employee competency, as evidenced by inconsistent reward and punishment mechanisms and employees who do not fully meet job qualifications. Uncertainty about incentives and consequences tends to weaken performance discipline in the long term, especially when performance standards are established but not accompanied by strong behavioral controls. The limited use of information technology in personnel services also highlights the untapped opportunities to accelerate processes, improve data accuracy, and strengthen service transparency, putting performance management reforms at risk of becoming trapped in an administrative orientation. These last two issues emphasize that the effectiveness of personnel management is not solely measured by the availability of procedures, but rather by the system's ability to translate policies into measurable changes in capacity, behavior, and service quality.

Findings regarding a shortage of employees disproportionate to job analysis and workload requirements, a weak personnel database, inconsistent implementation of rewards and punishments, limited staff competency, and low optimization of information technology in personnel services can be understood as systemic performance governance problems, as failure to strengthen internal organizational capacity tends to encourage bureaucratic practices focused on document compliance rather than achieving results. This administrative orientation aligns with Surur (2019), who emphasized that public bureaucracies often place accountability instruments on formal compliance, making it difficult to effectively promote substantial performance. This argument is reinforced by Anggriani (2016), who points out that the paradigm shift toward a results-oriented approach has not been fully internalized, resulting in indicators, data, and performance support systems often being treated as reporting requirements rather than as a basis for managerial decisions. Weaknesses in the follow-up of human resource development and consistent control of civil servant behavior also align with Dwiyanto's (2018) perspective on the bureaucratic challenges of ensuring continuous improvement when incentive and consequence mechanisms are not firmly in place. The emphasis on leadership and managerial capacity as determinants of the success of strengthening performance systems, including at the local government level, aligns with Kurniawan (2020). These findings, in their entirety, confirm that staffing improvements require an integrative strategy that combines structuring human resource needs, strengthening data quality, consistent performance development, and service digitization as part of a series of performance management reforms.

E. CONCLUSION

Based on the research findings, it can be concluded that government oversight of the implementation of the SAKIP (Special Accountability System for Public Accountants) has a clear regulatory foundation, competent auditors, and the support of routine evaluation mechanisms. However, its effectiveness is still hampered by limited human resources, varying understanding, weak follow-up on recommendations, and bureaucratic complexity. This confirms that SAKIP oversight functions not only as an administrative instrument but also as a strategic means to achieve public performance accountability. Therefore, the research objective of assessing the effectiveness of oversight and its contribution to the implementation of good governance has been achieved. This research's contribution lies in the use of service performance analysis to uncover internal and external factors influencing SAKIP oversight, which have rarely been addressed in previous studies.

Practically, the results of this study suggest the need to improve auditor capacity, strengthen follow-up on recommendations, and optimize information system integration for government agencies. For future research, it is recommended to explore mixed methods to capture quantitative aspects of performance while simultaneously exploring qualitative aspects of the oversight process, expanding the scope of the study to various regions to address the limitations of this study, which is still focused on a single context. From a policy perspective, the central and regional governments need to formulate more adaptive and outcome-based supervisory strategies, so that SAKIP truly becomes an instrument for strengthening accountability as well as a catalyst for implementing good governance principles in Indonesia.

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