

## Analysis of the Performance Accountability Evaluation Results of Government Agencies: A Document Study of the AKIP Evaluation Report (LHE AKIP) of the Tualang District Office, Siak Regency, 2022–2024

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### Abstract

The implementation of the Government Agency Performance Accountability System (SAKIP) at the sub-district level presents multidimensional challenges that necessitate a longitudinal analytical approach to identify developmental patterns and systemic constraints. This study examines the SAKIP evaluation outcomes of the Tualang Sub-District Office, Siak Regency, for 2022–2024 by analyzing the AKIP Evaluation Reports (LHE). The results reveal an upward trend in accountability scores—from 66.35 in 2022 to 69.55 in 2024—yet the performance remained confined to the “Good” category without reaching the “Very Good” threshold. Component-based assessment indicates uneven improvement: performance planning and measurement improved by 0.9 and 3.3 points respectively, while performance reporting declined sharply by 4.05 points in 2024. This stagnation underscores the urgency of enhancing institutional capacity, strengthening inter-unit coordination, and optimizing the follow-up of evaluation recommendations. The study contributes theoretically to the discourse on SAKIP effectiveness at the sub-district level and provides practical insights for local governments aiming to strengthen sustainable public sector performance accountability.

**Keywords:** Performance Accountability, SAKIP, Performance Evaluation, Local Government, Longitudinal Analysis

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### INTRODUCTION

Bureaucratic reform initiated by the Indonesian government places the Government Agency Performance Accountability System (SAKIP) as a key instrument in realizing effective, transparent, and results-oriented public administration. This system requires every government institution to demonstrate the tangible contributions of its programs and activities to the achievement of development objectives. For local governments, including sub-district administrations, SAKIP is not merely an administrative obligation but also a measure of accountability in managing public resources. This paradigm shift aligns with the global evolution of public administration toward New Public Management (NPM), which emphasizes performance and accountability, positioning SAKIP as a bureaucratic transformation tool toward performance-based governance.

As the frontline of government service delivery, sub-district offices play a strategic role in ensuring policy synchronization. The Tualang Sub-District Office

in Siak Regency, Riau Province, presents a relevant context for examination. During the 2022–2024 period, the office sought to ensure that SAKIP implementation proceeded systematically, particularly amidst dynamics such as policy updates, indicator adjustments, and the adoption of e-SAKIP. However, the implementation of SAKIP at the sub-district level often encounters structural and cultural challenges. Despite the availability of comprehensive regulations, the capacity of personnel to translate policies into practice has frequently been suboptimal. Limited understanding of results-based performance concepts, weak coordination, and evaluation processes constrained by insufficient data constitute major obstacles in assessing the practical effectiveness of SAKIP.

The Government Agency Performance Accountability System (SAKIP) is fundamentally a systematic framework that integrates four essential stages of performance management within public institutions: strategic planning, budget allocation, program implementation, and performance evaluation in governmental governance. According to the guidelines issued by the Ministry of Administrative and Bureaucratic Reform (2023), SAKIP serves as a key assessment instrument for analyzing the extent to which public organizations achieve their strategic objectives through three primary requirements: the establishment of specific performance targets, the use of measurable and relevant indicators, and the implementation of an outcome-oriented monitoring system.

From a regulatory standpoint, SAKIP is supported by a strong legal foundation through Presidential Regulation (PP) No. 29 of 2014, which explicitly mandates all government institutions to report their performance accountability regarding the execution of their principal duties and functions, as well as the management of entrusted public resources. The principle of accountability within this system has shifted from merely budget absorption toward a result-based management approach, where success is measured by the extent to which outputs and outcomes contribute to improving societal welfare. More broadly, SAKIP functions as a catalyst for bureaucratic transformation by optimizing the efficient and effective use of state resources. The system transforms conventional administrative practices into strategic management processes that emphasize continuous improvement in public-sector organizational performance. However, at the implementation level—particularly within sub-district administrations—SAKIP faces structural challenges, including limited fiscal capacity and insufficient technical competencies of human resources. These conditions, in turn, necessitate fundamental prerequisites such as transformational leadership and optimal structural–functional synergy across work units as catalytic elements for the successful internalization of SAKIP at the most basic level of government.

Based on the AKIP Evaluation Reports (LHE) issued by the Regional Inspectorate of Siak Regency, the Tualang Sub-District Office demonstrated notable performance development, with its scores increasing from 66.35 (2022) to 69.55 (2024). Nevertheless, this achievement consistently remained within the “Good” category and failed to advance to the “Very Good” level, indicating a plateau effect or stagnation. Component-level analysis of SAKIP reveals an imbalance; while the Planning and Performance Measurement components recorded relatively strong scores, the Performance Reporting component experienced a significant decline. These findings are reinforced by recurring

issues such as disconnects between planning and execution, weak individual accountability culture, and suboptimal utilization of technology. Fundamental issues—including the quality of performance information and the effectiveness of reward–punishment mechanisms—also remain unresolved in a holistic manner.

Performance management within government institutions is essentially a structured approach aimed at producing tangible results and generating concrete benefits for the public. Historically, the development of this approach within Indonesian bureaucracy has undergone a philosophical transformation, shifting from the principles of New Public Management (NPM) toward the paradigm of the New Public Service (NPS). For instance, Osborne and Gaebler (1992), through their “reinventing government” concept, emphasized efficiency, target achievement, and institutional capacity to independently respond to public demands. Conversely, Denhardt and Denhardt (2003), through the New Public Service perspective, advanced a more participatory orientation, emphasizing that the government’s role extends beyond service provision to citizens as “customers” and includes facilitating public involvement in policy processes.

Operationally, governmental performance management is manifested through four key phases: (1) the formulation of performance plans, (2) program implementation, (3) monitoring and assessment of achievements, and (4) the presentation of performance reports. This mechanism aligns closely with the SAKIP framework, wherein the accuracy of planning and the precision of indicator formulation serve as primary determinants of successful implementation. Unfortunately, in practice, the inability to formulate appropriate performance indicators often becomes the root cause behind suboptimal SAKIP scores across various regions. Beyond technical aspects, the effectiveness of governmental performance management is also heavily influenced by the character of organizational culture. As highlighted by Armstrong (2020), a work environment that promotes accountability and outcome orientation reinforces institutional integrity. Therefore, for the Tualang Sub-District Office, cultivating an organizational culture responsive to regional policy dynamics is a strategic element for sustaining SAKIP effectiveness amid fluctuations within the local bureaucratic environment.

Furthermore, in the context of accountability and transparency, the principle of public responsibility holds a central position within the ideal framework of good governance. Mardiasmo (2018) defines accountability as a moral and institutional obligation that requires every government body to justify both successful and unsuccessful achievements in fulfilling its organizational vision. In this regard, information disclosure serves as a critical enabler that safeguards the public’s right to access governmental performance data and outcomes. Particularly within decentralized local governance, the principles of accountability and transparency play a crucial role in ensuring that every development program implemented delivers measurable and meaningful benefits to public welfare.

As a logical implication of these principles, sub-district governments carry both moral and administrative responsibilities to demonstrate measurable and verifiable results. In this context, the annual preparation of the Government Institution Performance Reports (LKjIP) constitutes a formal expression of this accountability mandate. However, an important cautionary note must be

emphasized: without a deep understanding of the essence of accountability, the reporting process risks being reduced to a routine administrative exercise devoid of substantive value. Thus, it becomes vital for the sub-district head (camat) and the entire staff to recognize that the essence of accountability extends beyond the submission of reports; it represents a direct reflection of organizational integrity and the effectiveness of public service delivery. Ultimately, the leadership of the camat plays a strategic role in determining the success of SAKIP implementation at the sub-district level. This implies that the camat is not merely an administrative official but also a transformational leader capable of mobilizing personnel to work based on performance and results. In line with this notion, Yukl (2019) asserts that effective public leaders must be able to direct, motivate, and cultivate a work environment conducive to achieving organizational objectives.

In the specific context of the Tualang Sub-District Office, the leadership of the camat serves as a bridge between the macro-level policies of the regency government and their micro-level implementation in villages and urban wards. Accordingly, this role requires strong coordination capacity, particularly in ensuring that every division and sub-unit—such as public services, planning, finance, and human resource management—operates with well-aligned performance indicators. It can thus be concluded that when the camat is able to facilitate synergy across work units, SAKIP becomes not merely an administrative obligation but a practical instrument for enhancing the quality of local governance.

The implementation of the Government Agency Performance Accountability System (SAKIP) is historically and philosophically intertwined with the New Public Management (NPM) paradigm popularized by Hood (1991). This paradigm introduced the values of efficiency, effectiveness, and the principle of value for money into public-sector governance. As stated by Christensen and Lægreid (2001), NPM transformed the traditional bureaucratic model into a more adaptive and performance-oriented organizational form. From this perspective, SAKIP can be viewed as an operational manifestation of NPM principles, emphasizing outcome measurement, accountability, and transparency in governmental administration. In addition to its alignment with the New Public Management paradigm, the effectiveness of SAKIP implementation can also be analyzed through several theoretical frameworks, as outlined below:

Agency Theory Framework in Performance Accountability, agency theory, developed by Jensen and Meckling (1976), offers an important analytical lens for examining the dynamics of performance accountability. Within the governmental context, the theory conceptualizes the relationship between the public as the principal and the government as the agent—a relationship often characterized by information asymmetry. Eisenhardt (1989) asserts that performance-control mechanisms are necessary to align the goals of the agent with the interests of the principal. Within this framework, SAKIP functions as a control instrument designed to mitigate information asymmetry through comprehensive and accountable performance-reporting mechanisms.

Integration of Performance-Based Budgeting within the Performance System, the concept of Performance-Based Budgeting (PBB) underscores the importance of systematically integrating performance planning with budgeting

processes. Robinson and Last (2009) argue that PBB facilitates more optimal resource allocation based on measurable performance targets. Within the SAKIP system, synergy between performance planning and budgeting has evolved into a critical success factor determining the achievement of targeted outcomes.

Conceptual Evolution in the Hierarchy of Public Accountability, through the “ladder of accountability” model, Stewart (1984) describes the evolution of accountability from procedural accountability to performance accountability and ultimately to policy accountability. The implementation of SAKIP in Indonesia reflects efforts to shift accountability from mere procedural compliance toward performance accountability, in which government institutions are required to justify the results and impacts of the programs and policies they implement.

Given these conditions, this study aims to: (1) analyze the development of SAKIP implementation in the Tualang Sub-District Office during the 2022–2024 period; (2) identify the factors that hinder improvements in performance accountability quality; and (3) evaluate the effectiveness of efforts to address recommendations from previous evaluations. Through this approach, the study is expected to provide a comprehensive overview that serves as a basis for reflection and strategic recommendations to strengthen local government performance management in the future.

## **RESEARCH METHOD**

This study employs a qualitative research design to explore the dynamics of SAKIP implementation at the sub-district level. Consistent with Creswell (2018), the qualitative approach enables the researcher to construct meaning from data, identify recurring patterns, and interpret the interrelationships among elements within the governmental performance system. The design is particularly suited to capture both the numerical trends of AKIP evaluations and the underlying causes and implications of the observed changes. To ensure analytical depth, the study adopts a longitudinal design that examines SAKIP implementation over a three-year period (2022–2024). A longitudinal approach is essential for evaluating whether continuous improvement efforts generate substantive outcomes or merely manifest as procedural accountability without meaningful performance enhancement.

The primary data for this research consist of the AKIP Evaluation Reports (LHE) issued by the Regional Inspectorate of Siak Regency for the years 2022, 2023, and 2024. These documents provide detailed assessments of performance planning, performance measurement, performance reporting, and overall accountability scores. Supplementary data in the form of internal guidelines, sub-district performance plans, and relevant regulatory documents were also reviewed to deepen contextual understanding and triangulate findings.

Data were collected using document analysis, focusing on the contents, scoring patterns, and qualitative notes embedded within the LHE reports. This technique allows the researcher to systematically interpret official records and track changes across evaluation periods. Document analysis was complemented with informal discussions with key administrative personnel to confirm contextual issues influencing score variations, although the study remains document-centered.

Data were analyzed using the interactive model proposed by Miles and Huberman (1992), which consists of three stages: 1) Data Reduction, selecting, simplifying, and categorizing essential information extracted from the LHE documents, including performance scores, component evaluations, and explanatory notes. 2) Data Display, organizing information into matrices, tables, and narrative summaries to illustrate trends, discrepancies, and inter-year variations in SAKIP performance. 3) Conclusion Verification, drawing conclusions iteratively by comparing emerging insights across the three-year span and validating them through triangulation of document sources.

The study was conducted at the Tualang Sub-District Office, a strategic administrative unit within Siak Regency, Riau Province. Tualang's unique characteristics—its function as an industrial hub and its status as a densely populated urban settlement—elevate public demands for service delivery and performance accountability. The sub-district's consistent receipt of annual AKIP evaluations provides comprehensive and reliable data for longitudinal analysis. Thus, Tualang serves as a representative microcosm for assessing the effectiveness of SAKIP implementation at the sub-district level in Siak Regency.

## **RESULTS AND DISCUSSION**

### **Overview of SAKIP Implementation in Tualang Sub-District (2022–2024)**

The implementation of the Government Agency Performance Accountability System (SAKIP) in Tualang Sub-District over the period 2022–2024 demonstrates notable progress in the areas of performance planning, reporting, and evaluation. Based on performance reports and evaluation results issued by the Siak Regency Government, there has been a measurable improvement in the apparatus' understanding of results-based performance management. The progression of implementation during this period can be described as follows: 1) 2022: This year represents a transitional phase following the COVID-19 pandemic, during which governmental priorities were centered on economic recovery and the delivery of essential public services. The implementation of SAKIP encountered challenges in adjusting performance indicators, particularly those related to public service delivery. 2) 2023: The sub-district administration began strengthening its performance planning processes through technical guidance initiatives. Each administrative unit was directed to formulate more specific, relevant, and measurable performance indicators. During this period, the reporting system also transitioned to the e-SAKIP platform, enhancing data consistency and supporting standardized documentation practices. 3) 2024: More substantial progress was evident, marked by consistent preparation of Annual Performance Plans (RKT) and Government Agency Performance Reports (LKjIP). Leadership commitment and the institutionalization of accountable work culture improved significantly, although the overall implementation had not yet fully reached the ideal level of maturity.

### **Analysis of the Effectiveness of SAKIP Implementation**

The effectiveness of SAKIP implementation in Tualang Sub-District is assessed through four key dimensions: 1) Performance Planning, improvements were observed in the formulation of performance objectives and indicators. By

2024, most indicators adhered to SMART standards; however, several programs continued to utilize broad indicators that were difficult to quantify. 2) Performance Measurement, measurement was conducted periodically through quarterly reports. Nevertheless, monitoring for several activities remained manual. The adoption of the e-SAKIP platform enhanced documentation processes, although the capacity of personnel in data entry and interpretation still requires further strengthening. 3) Reporting and Evaluation, the Government Agency Performance Report (LKjIP) has been prepared consistently each year. Internal evaluations involve all section heads, yet the process has not been fully data-driven and still contains elements of subjective assessment. 4) Utilization of Evaluation Results, follow-up actions on evaluation findings remain a common weakness, often constrained by limited resources and time. Nonetheless, the organizational culture has begun to shift toward greater openness to feedback and continuous improvement.

### Supporting and Inhibiting Factors

Factors Supporting Successful SAKIP Implementation: a) Visionary leadership of the sub-district head, which fosters coordination. b) Technical support and periodic assessments from the Siak Regency Government. c) Utilization of information technology (e-SAKIP), which enhances operational efficiency.

Inhibiting Factors: a) Limited human resource capacity in understanding results-based performance concepts and data analysis. b) A work culture still oriented toward document completion rather than outcome achievement. c) Budgetary and time constraints that hinder comprehensive follow-up on evaluation results.

### Trends in Performance Accountability Scores and Theoretical Implications

The Performance Accountability (LHE AKIP) scores of Tualang Sub-District indicate a gradual upward trend:

- a. 2022: 66.35 (Category B – Good)
- b. 2023: 68.80 (Category B – Good)
- c. 2024: 69.55 (Category B – Good)

An increase of 3.20 points over three years reflects continuous improvement efforts but remains insufficient to reach the “Very Good” category. These findings align with Moynihan’s (2008) study on mid-level performance stagnation in public sector agencies. From the standpoint of New Public Management (Hood, 1991), the slow progression suggests that core NPM values—such as efficiency and results orientation—have yet to be fully internalized within the organization.

### Analysis of SAKIP Component Scores

The analysis of SAKIP components reveals variation in achievements across the assessment period:

**Table 1.** Comparison of AKIP Component Scores, 2022–2024

<b>Komponen</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>Tren</b>
<b>Performance</b>	2,20	1,60	23,10	Fluctuating
<b>Planning</b>				

<b>Performance Measurement</b>	7,10	7,40	20,70	Increasing
<b>Performance Reporting</b>	9,30	1,55	7,50	Fluctuating/Decreasing
<b>Performance Evaluation</b>	7,75	8,25	8,25	Stable

- a. Performance Planning Component, the fluctuating scores indicate recurring weaknesses in the formulation of SMART indicators and inconsistencies between the Strategic Plan (Renstra) and the Annual Work Plan (Renja). These findings corroborate Juliansyah's (2018) conclusion regarding systemic deficiencies in performance indicator design within local government institutions.
- b. Performance Measurement Component, Significant improvement remains constrained by the absence of standardized Standard Operating Procedures (SOPs) for data collection and the limited use of technology, reflecting what Talbot (2010) describes as measurement incapacity. Moreover, performance measurement results have not yet been systematically integrated into reward and punishment mechanisms.
- c. Performance Reporting Component, This component records the weakest performance, with a notable decline in 2024, suggesting deeper issues related to organizational culture and analytical capacity. Such conditions are consistent with Dwiyanto's (2015) findings on the persistent weaknesses of accountability practices in local governments.

### **Cycle of Ineffectiveness and Theoretical Analysis**

1. Systems Theory, an observable cycle of ineffectiveness emerges in which weaknesses in the Measurement subsystem produce unreliable data. This poor-quality input subsequently undermines the Reporting subsystem, ultimately resulting in low-quality reports that complicate the Evaluation process.
2. Agency Theory (Jensen & Meckling, 1976), Low-quality performance reporting perpetuates information asymmetry between the sub-district government (agent) and the community or principal. This condition weakens accountability control mechanisms and reduces the principal's ability to evaluate agent performance effectively.
3. Performance-Based Budgeting (PBB), the absence of a clear linkage between measurement results and adjustments to strategies or budget allocations indicates dysfunction in the implementation of performance-based budgeting. Ideally, performance outcomes should form the basis for resource allocation decisions.
4. Effectiveness of Follow-Up Actions, approximately 60% of evaluation recommendations have been implemented; however, chronic issues—particularly the absence of a consistent reward and punishment system—remain unresolved. This signals structural weaknesses in the follow-up mechanism.

Overall, the implementation of SAKIP in Tualang Sub-District falls within the “fairly good” category, with a gradual upward trend. The transformative

leadership of the sub-district head plays a pivotal role in shaping a performance-oriented organizational culture. Nevertheless, strengthening analytical capacity and information systems remains essential to ensure that evaluation processes transcend administrative formality and that performance data serves as a genuine basis for decision-making. The efforts of Tualang Sub-District demonstrate positive progress toward accountable and results-oriented governance.

## CONCLUSION

This study concludes that the implementation of the Government Agency Performance Accountability System (SAKIP) in Tualang Sub-District from 2022 to 2024 demonstrates measurable yet incremental progress. The improvements achieved—particularly in the areas of strategic planning, reporting consistency, and leadership commitment—indicate a growing institutional capacity to internalize results-oriented governance principles. The effectiveness of SAKIP during this period is driven by three critical enablers: (1) participatory and visionary leadership by the sub-district head, (2) institutional support from the Siak Regency Government, and (3) increasing staff comprehension of results-based performance management. Despite these advancements, several systemic challenges remain. Limitations in human resource competencies, weak follow-up on evaluation recommendations, and the suboptimal use of performance data continue to hinder the transition from procedural accountability to substantive performance accountability. These issues collectively underscore the need for sustained structural and behavioral reforms to ensure that SAKIP fully functions as a driver of performance improvement rather than merely a compliance mechanism.

To enhance the effectiveness and sustainability of SAKIP implementation in the coming years, the following strategic recommendations are proposed: 1) Strengthen Capacity-Building for Staff, regular technical training, coaching clinics, and competency-based development programs are essential to improve staff understanding of performance indicators, data analysis, and the use of digital platforms such as e-SAKIP. 2) Enhance the Follow-Up Mechanism for Evaluation Results, a structured follow-up system—supported by clear timelines, responsible units, and performance monitoring dashboards—should be instituted to ensure that evaluation recommendations are implemented consistently. 3) Improve the Utilization of Performance Data, data should be integrated into decision-making processes, particularly in program prioritization, resource allocation, and performance-based budgeting. Establishing a standardized SOP for data collection and validation will increase reliability. 4) Promote a Stronger Performance-Oriented Organizational Culture, the sub-district leadership should continue fostering accountability values through internal communication, role modeling, and the implementation of a transparent reward and punishment system. 5) Leverage Digital Innovation, expanding the use of digital tools—such as automated monitoring systems and integrated performance dashboards—can enhance accuracy, efficiency, and transparency in performance management. 6) Strengthen Inter-Unit Coordination, collaboration among sections and sub-units should be intensified to ensure alignment between planning, implementation, and reporting, thereby minimizing fragmentation in performance governance.

By adopting these recommendations, Tualang Sub-District is better positioned to advance toward higher levels of performance accountability and ultimately achieve a “Very Good” SAKIP rating in future evaluation cycles.

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