

## **Implementation of Local Government Performance Accountability System (SAKIP) in Asmat District Government**

### **Implementasi Sistem Akuntabilitas Kinerja Pemerintah Daerah (SAKIP) di Pemerintah Kabupaten Asmat**

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#### **ABSTRACT**

*The purpose of this study is to know and analyze 1) Knowing and understanding the process and causes of the non-optimal implementation of SAKIP in the Asmat Regency Government, 2) Knowing and understanding what factors affect the optimal implementation of SAKIP in the Asmat Regency Government. 3) Knowing and understanding the implementation of SAKIP in the Asmat Regency Government. The research method uses a qualitative approach, data collection techniques are observation, interviews, and documentation. The results of this research are: 1) The implementation of SAKIP in the Asmat Regency Government is good, which shows that the level of effectiveness and efficiency of budget use is quite good when compared to its performance achievements, 2) Supporting factors: the development of a culture of bureaucratic performance and the implementation of results-oriented governance in the Asmat Regency Government has begun to run well, 3) the leaders are directly involved in providing direction to the lower ranks in the process of planning and evaluating performance and budget, both annual and medium-term.*

**Keywords:** *Performance Accountability, Efficiency, Effectiveness, Leadership Engagement*

#### **ABSTRAK**

Tujuan dari penelitian ini adalah untuk mengetahui dan menganalisis 1) Mengetahui dan memahami proses dan penyebab belum optimalnya implementasi SAKIP di Pemerintah Kabupaten Asmat, 2) Mengetahui dan memahami faktor-faktor apa saja yang mempengaruhi belum optimalnya implementasi SAKIP di Pemerintah Kabupaten Asmat. 3) Mengetahui dan memahami pelaksanaan SAKIP di Pemerintah Kabupaten Asmat. Metode penelitian menggunakan pendekatan kualitatif, teknik pengumpulan data adalah observasi, wawancara, dan dokumentasi. Hasil dari penelitian ini adalah: 1) Pelaksanaan SAKIP di Pemerintah Kabupaten Asmat baik yang menunjukkan bahwa tingkat efektivitas dan efisiensi penggunaan anggaran cukup baik jika dibandingkan dengan capaian kinerjanya, 2) Faktor Pendukung: perkembangan budaya kinerja birokrasi dan pelaksanaan pemerintahan berorientasi hasil di lingkungan Pemerintah Kabupaten Asmat sudah mulai berjalan dengan baik, 3) pimpinan terlibat langsung dalam memberikan arahan kepada jajaran yang lebih rendah dalam proses perencanaan dan evaluasi kinerja dan anggaran, baik tahunan maupun jangka menengah.

**Kata Kunci:** Akuntabilitas Kinerja, Efisiensi, Efektivitas, Leadership Engagement

## **1. Introduction**

Since the reformera, people's expectations of the Indonesian government to realize high-performance and accountable government have been getting higher. Society demands the Government to be able to solve all problems in society, and provide the best service to the community. This demand is increasing, because every year the budget allocated in the form of the State Budget and Expenditure Revenue (APBN), for the Central Government, as well as the Regional Revenue and Expenditure Budget (APBD), for Regional Governments, is used by the

Central Government and Regional Governments with a percentage of realization which can be said to be very high, in fact always close to 100%. However, the high level of use of the budget has not been matched by the improvement in the condition of society, which can be seen from the problems in society, for example the unemployment rate, school enrollment rate, etc. which have not shown an increase.

One of the efforts made by the government to meet the demands of society is to build a good and reliable performance management. The performance management that was built later became known as the Government Agency Performance Accountability System (SAKIP). By building SAKIP, it is expected that all government components can manage performance, starting from planning, implementing, reviewing, reporting performance, to utilizing data and information in performance reporting to improve subsequent planning.

Based on the mandate in this Government Regulation, in 2014 the President issued Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP). In the Presidential Regulation it is explained that SAKIP is a systematic effort in the framework of increasing accountability for the performance of government agencies whose orientation is not only limited to the output obtained from an activity carried out, but also results-oriented, namely the functioning of the output. ) of an activity. The Presidential Regulation also emphasizes that the implementation of SAKIP must be implemented by Performance Accountability entities in stages, at Central Government Agencies, and Regional Governments.

The results of the evaluation show that the Asmat Regency Government received a score of 60.04 or a B predicate. This assessment shows that the level of effectiveness and efficiency in using the budget compared to its performance achievements, the quality of the development of a performance culture, and the results-oriented administration of the Asmat Regency Government are starting to run well. The implementation of the evaluation is guided by the Regulation of the Minister of Administrative Reform and Bureaucratic Reform Number 12 of 2015 concerning Guidelines for Evaluation of the Implementation of Government Agencies Performance Accountability Systems.

Researchers identified that the implementation of SAKIP in Asmat District was still not optimal because the planning and budgeting that was carried out was not performance-based, so that the allocated budget did not have a significant impact on the achievement of the local government's vision and mission. As a result, governance, development and services are not optimal. Based on the explanation as mentioned above, the Asmat Regency Government needs to make efforts so that the implementation of SAKIP runs better, so that it can increase accountability for local government performance.

As previously described, one of the dimensions of accountability that must be fulfilled by every public sector organization is policy accountability. One of the important stages related to public policy is policy implementation.

Regarding policy implementation, Van Meter and Van Horn (1975) in Winarno (2012: 149) state that: Policy implementation encompasses those actions by public and private individuals (and groups) that are directed at the achievement of goals and objectives set forth in prior policy decisions

The opinion above shows the notion of implementation as a form of implementation or realization of every plan that has been set out in the previous policy in order to achieve organizational goals. The intended realization is in the form of good actions carried out individually or in groups. However, implementing a policy is not as easy as one might think, because it will deal

with problems in the field. This is as stated by Grindle quoted by Sudiyono (2007: 77) that policy implementation: In fact, it is not solely limited to the mechanism of instituting political decisions into routine procedures through bureaucratic channels, but is related to conflict issues, namely who gets what in a policy, even the implementation of the policy is something that is very important, perhaps even more important than policy making.

Furthermore, (Nugroho, 2003) suggests two ways of implementing policies, namely directly through programs and through the formulation of these policies. On the other hand, (Agustino, 2012) states that in the development of studies on policy implementation: there are approaches to understanding policy implementation, namely top down and bottom-up approaches. In the top-down approach, policy implementation is centralized and starts from central level actors, and decisions are taken from the central level. While the bottom-up approach starts from the perspective that political decisions (policies) that have been determined by policy makers must be carried out by administrators or bureaucrats at the lower level.

The two opinions above show two different opinions. However, there are similarities between the two, namely that in supporting the successful implementation of policies, good policy formulation must be carried out by government officials who are competent and have sufficient knowledge about the policies to be implemented. In addition, in policy implementation it is necessary to consider the impact on the target group (target group) which is directly related to the policy to be implemented. This is intended so that the policies to be implemented can later have a positive impact on the target group and avoid the appearance of a target group that feels disadvantaged by the implementation of the policy.

From the description above, the following will discuss models of policy implementation. There are several models of policy implementation that have been formulated, including by Charles O. Jones, George Edward III, Van Meter and Van Horn and Merilee Grindle. Further explanation of the implementation model as follows:

Implementation Model (Charles O. Jones Jones, 1996) suggests that "implementation is the set of activities directed toward putting a program into effect". Jones then explained several important things that need attention in implementing programs and policies as quoted by (Agustino, 2017), namely: a) Organization, emphasizing the formation and realignment of resources, units and methods to get results from implemented policies. The organization has several dimensions, b) Interpretation, the ability to interpret the language of policies into plans and directives that are appropriate and acceptable are also implemented; and c) Implementation, relating to the routine provision of services, payments or otherwise tailored to the objectives or equipment of the program.

Edward III's Implementation Model in (Agustino, 2017) says that "policy implementation is influenced by four variables that greatly determine the success of the intended policy implementation, namely communication, resources, disposition and bureaucratic structure". The explanation of the four variables is as quoted by (Sabarno, 2011) as follows: 1) Communication: Successful implementation requires the implementor to know and understand what must be done, what are the goals and objectives of the policy must be transmitted to the target group (target group), thereby reducing implementation distortion. 2) Resources: Resources are required for the implementation process to run effectively. Resources can be in the form of human resources and budgetary resources, equipment resources and authority resources. 3) Disposition: The character or characteristics of the implementer (honesty, democratic commitment). If the disposition is good, then the implementation will go well, and vice versa. 4) Bureaucratic Structure: The bureaucratic structure in charge of implementing policies has a significant influence

on policy implementation. Aspects of the bureaucratic structure are the Standard Operating Procedure (SOP) and fragmentation. SOPs are work procedures that develop as an internal response to limited time. Meanwhile, fragmentation comes from pressures outside bureaucratic units, such as legislative committees, executive officials' interest groups, state constitutions and the nature of policies that affect the bureaucracy.

According to (Edward III in Winarno, 2008) that policy communication is influenced by three important things, namely: a) Transmission: Before an official implements a policy, he must realize that a decision has been made and an order for its implementation has been issued; b) Clarity: The instructions conveyed are not only acceptable to implementers, but must also be clear, so that policy implementation can proceed as desired; c) Consistency: Execution instructions should be consistent and clear. Inconsistent and conflicting orders will make it difficult for the implementer to carry out his duties.

Grindle in (Subarsono, 2011) states that "the success of implementation is influenced by two variables, namely the content of policy and the context of implementation. Each of these variables has the following sub-aspects: a) Content of Policy consists of: interests affected; type of benefits (type of benefits); desired degree of change (extent of change envision); location of decision making (site of decision making), program implementer and resources used (committed resources); b) Context of policy, consisting of: power, interests and strategy of the actors involved (power, interest and strategy of the actors involved); characteristics of institutions and regimes in power (institution and regime characteristics); and the level of compliance and responsiveness of implementers (compliance and responsiveness).

From the several implementation models above, in analyzing the implementation of SAKIP in this study using the implementation model according to (Edward III, 1980). Researchers use this model because it is relevant to the research problem to be studied, so that it can facilitate the completion of the research report.

## **2. Methods**

(Fachruddin, 2009) states that research design is a framework or details of work procedures that will be carried out when researching, so that it can provide an overview and direction regarding what will be carried out in the implementation of the research, also provides an overview if the research is completed, the results of the research it will be applied. With the same understanding, (Nasution, 2009) suggests that "research design is a plan on how to collect and analyze data so that it can be carried out economically and in harmony with research objectives".

Based on the two definitions above, it can be concluded that the research design is a plan or framework regarding research plans to be carried out, so as to provide an overview of research procedures that are in accordance with research objectives. From this understanding it shows that the research design has an important role in supporting the success of the research to be carried out. Regarding this, (Nasution, 2009) mentions the benefits of research design, including: 1) Providing a more detailed guide to researchers in conducting their research; 2) Determine the research boundaries related to the research objectives; 3) Give a clear picture of the kinds of difficulties that will be encountered, where it is possible that this has been experienced by other researchers.

(Creswell, 2014) suggests that the research methodology that guides knowledge in conducting research offers three research designs, namely qualitative research, quantitative

research and mixed research. The three approaches are inseparable and not antithetical to each other.

This research is descriptive qualitative research. Bogdan and Taylor in Moleong (2002: 3) state that "qualitative research is a research procedure that produces descriptive data in the form of written or spoken words from people and observable behavior." Based on this opinion, qualitative research will produce descriptive data in the form of words about the object under study. This is in line with this opinion, (Umar, 2011) states that "descriptive research aims to describe the nature of something that was ongoing when the research was conducted and examine the causes of a particular symptom".

Umar's opinion gives the understanding that qualitative research seeks to identify not only the phenomenon that is happening, but to identify the causes of the phenomenon in depth. This was also stated by Bogdan and Taylor in (Basrowi and Sukidin, 2002) that through qualitative research, researchers can identify subjects and feel what they experience in everyday life. Qualitative research is expected to produce an in-depth description of observable speech, writing and/or behavior of an individual, group, community and/or organization in a certain context setting which is studied from a whole, comprehensive and holistic perspective.

This research is exploratory research. (Arikunto, 2002) states that "descriptive explorative research aims to describe the state of a phenomenon. In this study it is not intended to test certain hypotheses, only to describe what a variable, symptom or condition is. In line with this opinion, (Silalahi, 2006) argues that "explorative research is research that is exploratory in nature, aims to deepen knowledge about a particular symptom, or obtain new ideas about that symptom, with the intention of formulating the problem in more detail or developing hypotheses".

Based on the description above, this study aims to dig up in-depth and comprehensive information about the SAKIP implementation process, as well as formulate a strategy that can be applied to optimize SAKIP implementation in the Asmat Regency Government. Thus, it is hoped that it can become an academic contribution in increasing the performance accountability of government agencies, especially for the Asmat District Government.

### **3. Results and Discussion**

#### **Communication**

Communication is one of the important elements that influence the implementation of public policy. The success of a policy can be seen from the existing communication. Policies must be conveyed to related parties, so that the information conveyed must be accurate. If the delivery of the goals and objectives of a policy is unclear, does not provide understanding or even the goals and objectives of the policy are not known at all by the target group, then there is a possibility of rejection or resistance from the target group concerned. Therefore, three things are needed, namely good distribution (transmission) will result in good implementation as well, clarity that is received by policy implementers so that there is no confusion in implementation, and consistency given by policy implementation. If what is communicated changes, it will be confusing in the implementation of the relevant policy. The researcher discusses the phenomenon of communication by paying attention to transmission, clarity, and consistency according to the research results.

The first that influences policy communication is transmission. Communication transmission or good communication distribution will be able to produce a good implementation as well. Coordination of SAKIP implementation from the Ministry of PANRB to 3 (three) regional

apparatuses appointed according to their fields, and from the 3 (three) regional apparatuses to all regional apparatuses in the Asmat Regency Government, conveyed through several media and communication forums, namely: 1) socialization activities, 2) technical guidance activities, 3) in-person consultations at the PANRB Ministry office, and 4) consultations via WhatsApp or telephone calls. This social media is carried out by uploading or spreading policies, and SAKIP documents through the PANRB Ministry's social media accounts and through the internet site available on the Asmat Regency Government website. Meanwhile, direct media is carried out through meetings and outreach conducted by the Ministry of Administrative and Bureaucratic Reform to 3 (three) regional supervisory apparatuses, and 3 (three) regional apparatuses, according to their fields, to all other regional apparatuses which are usually carried out routinely when the latest SAKIP policy is enacted, or at certain moments, such as when the performance agreements, performance reports, and performance evaluations will be carried out.

Second is clarity. Clarity of communication is also an important element. Clarity of communication determines the successful implementation of a public policy. If the policies are implemented as desired, then the implementation instructions must not only be accepted by policy implementers, but also the communication of these policies must be clear. The lack of clarity in the communication message conveyed regarding policy implementation will encourage misunderstandings and perhaps even contradict the meaning of the initial message.

Clarity of communication in the implementation of SAKIP, consisting of delivering information (policy dissemination) of the Ministry of PANRB to the Asmat Regency Government, and 3 (three) related regional apparatuses (Bappeda, Inspectorate, and Organizational Section) to all other regional apparatuses. Disclosure regarding policies related to SAKIP is carried out with the aim that all relevant parties/agencies know clearly what matters are regulated by the Ministry of Administrative and Bureaucratic Reform in order to improve the implementation of SAKIP in all government agencies. When there is a new policy regarding SAKIP, the Ministry of PANRB immediately notifies one of the 3 (three) related regional apparatuses by letter, so that they will immediately convey/forward the policy to other regional apparatuses. In addition to notifying by letter, the Ministry of Administrative and Bureaucratic Reform also communicates the latest policies regarding SAKIP issued through socialization activities, both online (zoom meetings), and physically at regional and national forums, so that regional officials in the Asmat Regency Government are expected to always know about everything the latest policy on SAKIP. The provision of the latest policy information regarding SAKIP is carried out so that SAKIP administrators in related regional apparatuses do not experience misunderstandings.

Third is consistency. Consistency is no less important than the other 2 (two). Consistency is the execution orders must be consistent and clear. Inconsistent and conflicting orders will make it difficult for the implementer to carry out his duties. In an effort to implement SAKIP, the expected consistency of information is arrangements that do not conflict between one policy and another, for example what is regulated in the policy during the planning stage, does not conflict with what is regulated regarding planning at the evaluation stage. Consistency is not seen in the process of reviewing and evaluating performance, where in the process different comments are found on the same object simply because of differences in the evaluators who carry out the evaluation.

## **Resource**

The Asmat Regency Government, in terms of the availability of human resources for the implementation of SAKIP, had a few problems with the availability of implementing resources because according to the information obtained by the researcher during an interview with the

Organizational Section of the Regional Secretariat of the Asmat Regency, it was stated that there was a shortage of human resources for employees implementing activities that 3 (three) regional apparatuses were appointed to be SAKIP supervisors within the Asmat Regency Government, mainly due to the lack of staff in the program subdivision and/or reporting subdivision in each regional apparatus. which only has 2-3 staff with civil servant status.

A policy also will not run well without the support of budgetary resources. Therefore, budgetary resources are one of the most important factors for the smooth running of this policy. The budget is related to the adequacy of capital for a policy to ensure the implementation of the policy, because without adequate budget support, the policy will not work effectively in achieving goals and objectives.

The budget for the implementation of SAKIP comes from 2 (two) sources, namely 1) APBN, which is used by the Ministry of Administrative and Bureaucratic Reform for socialization, dissemination and evaluation of SAKIP to the Asmat Regency Government; and 2) APBD of the Asmat Regency Government, which is spread over the three regional apparatuses that function as supervisors, and all other regional apparatuses. Based on the results of interviews, the authors obtained information that in the process of implementing SAKIP, the budget allocated by both APBN and APBD was still lacking, because the KemenPANRB itself did not only take care of SAKIP in the Asmat Regency Government, and the three supervisory regional apparatuses did not only function in the SAKIP field. only so that the budget obtained will be divided up for other things. The budget for the implementation of SAKIP is somewhat lacking because a budget is also needed for the development of an information system that is used for the process of monitoring the results of performance measurements. For example, in Bappelitbangda, it can be seen that performance management does not receive an adequate budget compared to other planning activities.

From the table above it can be seen that of the total APBD of the Asmat Regency Government of Rp. 1,580,934,385,224, - which was allocated for activities related to SAKIP, only Rp. 16,297,980,907, - or only 1.03%. In fact, if you look deeper, there are 4 (four) regional apparatuses that have not allocated a budget for SAKIP-related activities at all, namely, the Youth and Sports Service, the Tourism Office, the DPRD Secretariat, and the District.

Facility resources include factors that are no less important than other resources in the implementation of this SAKIP. Provision of proper facilities such as adequate meetinghalls, good working tools, transportation and supporting equipment will support the implementation of SAKIP. With good facilities, it will support the successful implementation of SAKIP.

Based on the interview results, it can be seen that the implementation of SAKIP in the Asmat Regency Government has not been sufficient enough, both in quantity and quality. The facilities that are not sufficient enough to support the success of this implementation are the facilities provided by the district government in the form of a hall building for SAKIP discussion meetings, laptops and desk computers for those given to employee officials whose functional duties are related to SAKIP.

#### **4. Conclusions**

Based on the results of the research and discussion above, the following conclusions can be drawn: 1) The implementation of SAKIP in Asmat Regency is still not effective in achieving the desired goals. The purpose of establishing the SAKIP policy is to change the paradigm of government budgeting which is determined by clearly identifying the outputs of each activities

and outcomes (outcomes) of each program. And from the research results it is known that the budgeting paradigm of the Asmat Regency Government is still only clearly identifying the outputs, but has not been able to clearly identify the outcomes of each of the programs it has. This is clearly seen in the performance formulated in the RPJMD, IKU, and PK of the Asmat Regency Government, Strategic Plan, IKU and PK OPD in the Asmat Regency Government, most of which do not contain the results (outcomes) to be achieved, only outputs. even the activities you want to do. 2) There are driving and inhibiting factors in this regard.

The driving factor is the bureaucratic structure related to the implementation of clear SAKIP, especially those issued by the Ministry of Administrative and Bureaucratic Reform. There are 3 (three) inhibiting factors in the implementation of SAKIP, namely, communication, resources, and disposition. Communication that has occurred so far has not met clarity and consistency. The human resources that exist are still minimal in number, for budgetary resources and facilities it can also be said to be limited because they are shared in other matters. The disposition that occurs where the commitment of the three regional apparatuses, and other regional apparatuses as implementers of SAKIP is good but not optimal and there are no strict rules in efforts to implement SAKIP. 3) The strategy for increasing the SAKIP assessment at the Asmat Government is quite optimal, although the results obtained have not been as expected. Some of the strategies that have been carried out by the Asmat Regency Government are strengthening communication, increasing the quantity and quality of resources, and strengthening the commitment of OPD leadership within the Asmat Regency Government.

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