

Strategic Monitoring and Evaluation Practices in Local Government Performance Accountability Systems

Tiara Anvadilla^{1*}

Universitas Terbuka, Jakarta, Indonesia¹

dillaanvall22@gmail.com^{1*}



Article History

Received on 12 March 2026

1st Revision on 29 March 2026

2nd Revision on 15 April 2026

Accepted on 3 May 2026

Abstract

Purpose: This study examines how monitoring and evaluation practices function within the strategic management cycle of a public organization at the local government level, using the Belitang area of East Ogan Komering Ulu Regency, Indonesia, as the empirical setting. The paper investigates how monitoring and evaluation are implemented, what constraints limit their effectiveness, and how performance accountability can be strengthened.

Research Methodology: A qualitative case study design was used, drawing on document analysis of regional planning and performance reports, semi-structured interviews with regional apparatus officials, and thematic analysis guided by an evidence-based performance management framework.

Results: The findings show that monitoring and evaluation in the study area remain largely administrative rather than substantive. Four interrelated constraints were identified: limited human resource capacity for analysis, fragmented information systems, a weak organizational evaluation culture, and insufficient follow-up on evaluation findings.

Conclusions: Monitoring and evaluation are essential components of strategic management in public organizations, yet their contribution to performance improvement depends on integration with planning, information systems, and organizational learning routines rather than compliance reporting alone.

Limitations: The single-site qualitative design limits statistical generalizability, and reliance on retrospective interview accounts introduces potential recall bias.

Contributions: The study extends performance management literature by illustrating how national accountability frameworks translate into practice at the sub-district level and offers a practical model for strengthening evaluation utilization in resource-constrained local governments.

Keywords: *Evaluation Culture, Local Government, Performance Accountability, Public Sector Monitoring, Strategic Management*

How to Cite: Anvadilla, T. (2026). Strategic Monitoring and Evaluation Practices in Local Government Performance Accountability Systems. *Jurnal Studi Multidisiplin Ilmu*, 4(2), 1-12.

1. Introduction

Public organizations at the regional level carry a strategic mandate to accelerate development and improve the quality of services delivered to citizens. Under decentralization, district governments are expected to manage public resources efficiently, strengthen accountability, and continuously improve

service performance through effective governance mechanisms ([Ginting, 2022](#); [Hendrich, Marwa, Fuadah, & Siddik, 2025](#)). Strategic management in this setting is not limited to policy formulation but extends to implementation and continuous control through systematic monitoring and evaluation. Effective monitoring and evaluation provide decision makers with timely performance information, facilitate organizational learning, and ensure that development programs remain aligned with policy objectives ([Nabila, & Pertiwi, 2025](#); [Redata, Darmanto, & Warokka, 2025](#)). When these control functions are weak, the gap between planning ambition and delivered results tends to widen, reducing the effectiveness of regional development initiatives and public service outcomes ([Nalapraya, Pratama, & Mustain, 2025](#)).

East Ogan Komering Ulu Regency, particularly the Belitang area, is one of the more rapidly developing districts in South Sumatra, with an economy anchored in agriculture and an expanding public service sector. Despite this growth trajectory, the region continues to face uneven service quality, constrained apparatus capacity, and performance indicators that fall short of planning targets. Similar challenges have been identified in other local governments in South Sumatra, where bureaucratic capacity, accountability practices, and organizational performance remain important determinants of public service quality ([Hendrich et al., 2025](#); [Nalapraya et al., 2025](#)). These conditions suggest that the success of regional development depends not only on the quality of strategic plans but also on how effectively monitoring and evaluation systems track implementation, identify performance gaps, and feed lessons back into evidence-based decision making ([Nabila and Pertiwi, 2025](#); [Redata et al., 2025](#)).

Monitoring is commonly understood as the regular oversight process that confirms whether a program is being implemented as planned, while evaluation assesses the extent to which a program has achieved its intended results and identifies the obstacles encountered along the way. When monitoring and evaluation are embedded within strategic management, they can strengthen the accountability of public organizations and support evidence-based decision making, a point long emphasized in the performance management literature ([Kroll, 2015](#); [Kroll, & Moynihan, 2021](#)). This function matters acutely in regional government, where policy choices have direct bearing on citizen welfare and where formal accountability instruments increasingly demand demonstrable results rather than procedural compliance.

International and Indonesian scholarship converges on a recurring diagnosis. Constrained human resources, limited use of information technology, and a weak organizational evaluation culture combine to depress the quality of monitoring and evaluation systems in regional governments ([Muzaqi, Fachruddin, & Kansadewa, 2025](#)). Comparable patterns are documented across developing country contexts, where evaluation findings are seldom translated into policy adjustments ([OECD, 2020](#)). At the same time, national reform instruments such as Indonesia's Government Institution Performance Accountability System, known locally as Government Institution Performance Accountability System (SAKIP), have pushed monitoring and evaluation up the reform agenda even as implementation continues to lag in many districts ([Salomo & Rahmayanti, 2023](#)).

Reporting systems that remain only partially data driven, together with evaluation results that are underused in strategic decision making, compound the difficulty of translating oversight into improvement, even though monitoring and evaluation remain indispensable for transparent, accountable, and effective governance ([Kroll & Moynihan, 2021](#)). Through a succession of policy instruments, the government of Indonesia has pushed to strengthen oversight and evaluation practice across regional administrations, of which SAKIP is the most prominent example. Applying this framework consistently across all regions, including East Ogan Komering Ulu, nonetheless requires sustained investment in apparatus capacity, integrated information systems, and an organizational commitment to using evaluation results to improve performance rather than merely to satisfy reporting obligations. Without these complementary conditions, the accountability architecture risks becoming a formal exercise disconnected from the substantive purpose it was designed to serve.

Taken together, this discussion supports the premise that monitoring and evaluation form an indispensable part of strategic management in public organizations. They exist to ensure that policy implementation proceeds soundly and with accountability. It is therefore both timely and necessary to examine monitoring and evaluation practice in strategic management within the public organizations of East Ogan Komering Ulu Regency, particularly in the Belitang area, so that the underlying problems can be identified and a workable agenda for improving public sector performance can be constructed. Building on this rationale, the present study is guided by three interrelated aims. The first is to describe how monitoring and evaluation are currently used within the strategic management of public organizations in the study area. The second is to identify the factors that constrain effective implementation of monitoring and evaluation. The third is to propose measures that can support more effective oversight and evaluation to strengthen public sector performance. The remainder of the paper proceeds as follows. The next section reviews the relevant literature and develops the study propositions, followed by a description of the research methodology, a presentation of the results and discussion, and a concluding section that summarizes implications, limitations, and directions for future study.

2. Literature Review

2.1 Monitoring and Evaluation in Strategic Public Management

Strategic management in the public sector is generally described as an iterative cycle of formulation, implementation, and control, in which monitoring and evaluation function as the control component that closes the loop between planned targets and delivered outcomes. [Agasisti et al. \(2020\)](#) argue that performance measurement systems in local government matter less for the technical sophistication of their indicators than for how consistently the resulting information is used to inform managerial choices. This distinction between measuring performance and using performance information is central to the present study, since a district can produce extensive performance documentation while still falling short of substantive evaluation practice.

Evidence from cross-national settings shows that performance information becomes influential in decision making only when several enabling conditions are present together, including leadership commitment, a receptive organizational culture, and adequate analytical capacity among staff ([Deschamps, 2022](#); [Hansen, 2022](#)). Where these conditions are absent, performance reporting tends to default into a compliance exercise rather than a learning mechanism, a pattern that [Jethon and Reichard \(2022\)](#) also observed among municipal budget officials who treated performance indicators as procedural attachments to the budget cycle rather than as inputs to substantive discussion. Public sector performance regimes therefore need to be understood not simply as sets of indicators and reporting templates but as socio-technical systems whose effectiveness depends on the alignment between governance design and the underlying logics of performance the organization is trying to achieve ([Virani & van der Wal, 2023](#)).

2.2 The Indonesian Performance Accountability Framework

In the Indonesian context, the Government Institution Performance Accountability System, referred to locally as SAKIP, was introduced as the principal instrument through which government agencies plan, implement, measure, and report their own performance under a self-assessment model, which is subsequently reviewed by an independent evaluator to ensure the credibility of the reported results. [Salomo and Rahmayanti \(2023\)](#) examined the national rollout of SAKIP across Indonesian local governments and found that although accountability scores have generally improved over time, the improvement process has been slow and dominated by formalism, particularly at the provincial and regency levels, with regulatory arrangement, organizational norms, and management capacity identified as the dominant constraints. Complementary studies of e-government adoption suggest that digital infrastructure alone does not resolve these constraints unless it is accompanied by sustainable development planning and institutional readiness ([Sudirman & Saidin, 2022](#)).

Indonesian public administration research has repeatedly identified similar bottlenecks at the district level. [Muzaqi et al. \(2025\)](#) found that the implementation of SAKIP in regional government is frequently undermined by insufficient staff capability to translate performance data into an evaluative narrative capable of informing policy. [Aisyah et al. \(2024\)](#) added that digitalization of monitoring and evaluation carries genuine potential to improve the efficiency of performance oversight, yet its rollout continues to be constrained by technical readiness and the availability of trained personnel. [Yudiyanto and Ningsih \(2023\)](#) documented a related pattern within a regional planning agency, where monitoring activity concentrated on descriptive activity reporting instead of an analytical assessment of program achievement, a finding that resonates with the broader argument that monitoring, evaluation, and performance measurement are conceptually distinct functions that are too often collapsed into a single reporting exercise ([Furculita, 2023](#)).

2.3 Human Resource Capacity and Evaluation Practice

A recurring theme across the literature is the centrality of human capital to evaluation quality. Behavioral explanations of public sector performance emphasize that individual competence, motivation, and role clarity shape whether performance systems translate into genuine organizational learning ([Asif & Rathore, 2021](#)). Within the Indonesian setting, [Muzaqi, Fachruddin, and Kansadewa \(2025\)](#) and [Aisyah, Amanda, Fakia, and Mariana \(2024\)](#) both link weak analytical capacity among regional apparatus to policy recommendations that emerge from evaluation exercises being superficial or poorly targeted, which in turn erodes confidence in the evaluation function itself. Ideological and motivational alignment between public managers and organizational performance goals has similarly been shown to influence how conscientiously performance obligations are carried out by [Spenkuch, Teso, and Xu \(2023\)](#), suggesting that capacity constraints are not purely technical but are entangled with incentive structures.

2.4 Information Systems, Data Integration, and Evaluation Culture

A second recurring constraint concerns the fragmentation of information systems across regional government units. [Arianto \(2023\)](#) found that the absence of integrated performance information systems between regional work units produces delays in data provision and, ultimately, weaker decision quality. [Azam and Bouckaert \(2025\)](#) reached a comparable conclusion in their study of digital complaint-handling applications, arguing that digital tools for monitoring and evaluation remain underutilized because of infrastructure gaps and limited user proficiency, which implies that digitalization initiatives must be paired with deliberate investment in human capability if they are to yield the anticipated gains in oversight efficiency.

Beyond technical infrastructure, an organization's evaluation culture, meaning the degree to which evaluation is treated as a genuine instrument of organizational learning rather than a compliance ritual, has been shown to shape whether performance information use becomes routine ([Kroll & Moynihan, 2021](#)). [Wulandari et al. \(2024\)](#) observed that a weak evaluation culture in public organizations correlates with lower transparency and accountability, while [Dhillon \(2022\)](#) cautioned that even well-designed performance measurement frameworks can become fragmented in practice when different units interpret and apply accountability requirements inconsistently. [Undang \(2024\)](#) further argued that without a clear feedback loop connecting evaluation findings back into planning, the evaluative function of strategic management is effectively neutralized regardless of how much data is collected.

2.5 Behavioral and Institutional Dimensions of Performance Accountability

Beyond the technical architecture of monitoring systems, a growing body of scholarship treats performance accountability as fundamentally a behavioral and institutional phenomenon rather than a purely administrative one. [Setiawan et al. \(2022\)](#) examined the determinants of local government accountability and found that regulatory clarity, managerial commitment, and the internal control environment jointly shape whether accountability instruments produce genuine behavioral change among public officials, rather than merely generating compliant paperwork.

The distinction between formal and substantive accountability is particularly salient in decentralized government systems, where sub-national units must simultaneously satisfy upward reporting obligations to central ministries and downward responsiveness to local constituents. Bonson Alemu [Hambissa et al. \(2023\)](#) argue that shifting from an annual performance review model toward more frequent feedback cycles can help narrow this gap, since infrequent review windows leave limited opportunity to correct course before consequences accumulate. Applied to the Indonesian SAKIP cycle, this suggests that the annual rhythm of formal assessment, while administratively convenient, may itself constrain how quickly evaluation insight can inform ongoing program management.

2.6 Synthesis of the Conceptual Framework

Synthesizing the literature reviewed in this section, four constructs emerge as central to understanding monitoring and evaluation effectiveness in local government: the orientation of monitoring and evaluation practice along an administrative-to-substantive continuum, the adequacy of human resource capacity for analytical work, the degree of information system integration across organizational units, and the strength of the organizational evaluation culture, understood as the extent to which evaluation findings are institutionally expected to shape subsequent planning. These four constructs are treated in this study not as independent variables to be measured in isolation but as an interlocking system, consistent with recent evidence that effective monitoring and evaluation depends on the interaction between institutional capacity, organizational learning, and governance arrangements rather than on isolated administrative practices ([Links, & Draai, 2023](#); [Mabizela, & Zwane, 2023](#)). This conceptual framework directly informs the propositions developed below and the coding structure applied during the qualitative analysis described in the following section.

2.7 Propositions

Drawing on the strands of literature reviewed above, this study advances the following propositions to guide the qualitative analysis. The first proposition holds that the implementation of monitoring and evaluation within the strategic management of public organizations in Belitang, East Ogan Komering Ulu Regency, remains predominantly administrative in orientation rather than substantively analytical. The second proposition holds that limited human resource capacity, fragmented information systems, and a weak organizational evaluation culture jointly constrain the effectiveness of monitoring and evaluation in this setting. The third proposition holds that strengthening apparatus capacity, integrating performance information systems, and institutionalizing feedback mechanisms for evaluation results will together improve the contribution of monitoring and evaluation to public sector performance. These propositions are treated as analytical lenses for the qualitative case analysis rather than as statistical hypotheses to be tested, consistent with the interpretive design described in the following section.

3. Research Methodology

This study adopts a qualitative case study design to examine monitoring and evaluation practice within the strategic management of public organizations in the Belitang area of East Ogan Komering Ulu Regency. A case study approach was selected because it allows the researcher to capture the contextual richness of how a national accountability framework is interpreted and enacted within a specific local government setting, rather than reducing the phenomenon to a set of decontextualized variables.

3.1 Setting and Unit of Analysis

The unit of analysis is the strategic management and accountability practice of regional government organizations operating in the Belitang area, which encompasses several sub-districts within East Ogan Komering Ulu Regency, South Sumatra Province. This area was purposively selected because it represents a rapidly developing district economy still grappling with uneven public service delivery, which makes it an instructive setting for examining the practical challenges of embedding monitoring and evaluation within strategic management.

3.2 Data Collection

Data were collected through three complementary techniques. The first was document analysis, covering regional medium-term development plans, annual performance reports, SAKIP self-assessment documents, and inspectorate review findings for recent reporting cycles. The second was semi-structured interviews conducted with regional apparatus officials directly involved in planning, performance reporting, and internal evaluation, including staff from the regional development planning agency and relevant technical units. The third was direct observation of routine performance reporting and coordination meetings, which provided contextual insight into how monitoring information is discussed and acted upon in practice ([Creswell & Poth, 2018](#)).

3.3 Data Analysis

Data were analyzed using thematic analysis, in which interview transcripts and document excerpts were coded inductively and then organized around the constructs identified in the literature review, namely administrative versus substantive orientation of monitoring and evaluation, human resource capacity, information system integration, evaluation culture, and utilization of evaluation results. Coding was conducted iteratively, moving between the data and the conceptual framework until recurring patterns stabilized into the themes reported in the following section. Triangulation across document sources, interview accounts, and observational notes was used to strengthen the credibility of the findings, consistent with standard qualitative case study practice ([Yin, 2024](#)).

3.4 Ethical Considerations

Informed consent was obtained from all interview participants prior to data collection, and confidentiality was assured by reporting findings at the level of thematic patterns rather than attributing specific statements to identifiable individuals or units. Given the sensitivity of discussing organizational performance shortcomings, particular care was taken to frame interview questions around systemic processes rather than individual conduct, which helped elicit candid accounts while minimizing any perception that the research was intended to assign blame.

3.5 Trustworthiness

Several steps were taken to enhance the trustworthiness of the analysis. Member checking was used by sharing preliminary interpretations with a subset of informants to confirm that the researcher's reading of their accounts was consistent with their intended meaning. An audit trail of coding decisions was maintained to support the dependability of the analytic process. Finally, thick description of the institutional context was prioritized in reporting the findings so that readers can judge the transferability of the conclusions to other regency settings with comparable characteristics.

4. Results and Discussions

4.1 Implementation of Monitoring and Evaluation in Belitang, East Ogan Komering Ulu

The evidence gathered for this study indicates that monitoring and evaluation implementation in the Belitang area operates under the national SAKIP framework, yet the practice on the ground continues to lean toward administrative compliance rather than substantive assessment. Performance information is routinely collected through periodic reports, but interview accounts suggest this information is not consistently mobilized for management decision making, long-standing observation that performance reporting and performance information use are distinct behaviors that do not automatically follow from one another. Officials described a pattern in which performance reports are compiled primarily to satisfy the reporting calendar rather than to trigger a structured review of program design.

This administrative tendency was reinforced by findings from [Yudiyanto and Ningsih \(2023\)](#), whose study of a regional planning agency documented a comparable emphasis on activity reporting rather than deeper analysis of program achievement. In Belitang, informants similarly noted that once performance figures are submitted, there is limited institutional space for revisiting underperforming programs before the next planning cycle begins. This suggests that the evaluative function of Monev,

the widely used Indonesian shorthand for monitoring and evaluation, remains structurally present but functionally underused as a tool for organizational learning and program redesign.

At the same time, digitalization efforts have begun to reshape how performance oversight is conducted in the district. Digital tools carry genuine potential to improve monitoring efficiency, several informants pointed to newly introduced performance dashboards as a positive development. However, these same informants acknowledged that the dashboards are underused because staff lack the analytical training to interpret the data they generate, which aligns with the broader argument that digitalization without complementary human capacity investment yields only partial benefits ([Sudirman & Saidin, 2022](#)).

4.2 Constraints on Effective Monitoring and Evaluation

Table 1. Constraints on monitoring and evaluation effectiveness in Belitang, East Ogan Komering Ulu

Constraint Theme	Manifestation in Belitang	Supporting Literature
Human resource capacity	Staff concentrate on compiling reports rather than analyzing performance data	Setiawan et al. (2022) ; Gunawan et al. (2025)
Information system fragmentation	Performance data across regional units are not synchronized, delaying analysis	Siti-Nabiha et al. (2023) ; Anggreani et al. (2024)
Weak evaluation culture	Evaluation is regarded as a managerial obligation rather than a learning tool	Chesa (2024) ; Hendrich et al. (2025)
Underutilization of evaluation results	Recommendations from evaluation exercises are rarely carried into subsequent planning	Redata et al. (2025) ; Nabila and Pertiwi (2025)

Table 1 show the human resource capacity is widely recognized as one of the most critical determinants of effective monitoring and evaluation within local government organizations. [Setiawan, Tjiptoherijanto, Mahi, and Khoirunurrofik \(2022\)](#), argue that the capacity of local governments significantly affects the quality of public service delivery under decentralization, as institutional performance depends on the ability of public officials to interpret and utilize performance information in decision-making. Expanding this perspective, [Gunawan, Simangunsong, Rizari, and Masrich \(2025\)](#), emphasize that bureaucratic capacity development should encompass analytical, managerial, and technical competencies rather than merely administrative skills. Their findings suggest that effective monitoring and evaluation require personnel who are capable of transforming performance data into strategic knowledge that supports organizational learning and continuous service improvement.

Beyond human resource capacity, the effectiveness of monitoring and evaluation is strongly influenced by the integration of organizational information systems. [Siti-Nabiha, Djamhuri, and Amirya \(2023\)](#) demonstrate that fragmented performance management systems reduce coordination across government units and limit the strategic use of performance information. Likewise, [Anggreani, Haliah, and Kusumawati \(2024\)](#) report that integrated government information systems enhance the accuracy, transparency, and timeliness of administrative and financial reporting, thereby providing more reliable evidence for managerial decision-making. These studies collectively indicate that information system integration constitutes an essential institutional infrastructure for effective performance management because timely and consistent data enable organizations to monitor implementation progress and evaluate policy outcomes more accurately.

The literature further suggests that monitoring and evaluation are unlikely to achieve their intended objectives without an organizational culture that values learning and continuous improvement. According to [Chesa \(2024\)](#), monitoring and evaluation become meaningful only when they are

embedded within routine managerial processes rather than implemented solely to satisfy reporting requirements. Similarly, [Gunawan et al. \(2025\)](#) argue that sustainable bureaucratic capacity development depends not only on individual competencies but also on leadership commitment and organizational support that encourage the continuous utilization of evaluation findings. Together, these findings highlight that an effective evaluation culture strengthens accountability, promotes organizational learning, and encourages evidence-based managerial practices throughout the policy cycle.

Another recurring finding concerns the utilization of evaluation results in planning and decision-making processes. [Setiawan et al. \(2022\)](#) demonstrate that local government capacity contributes to improved public service delivery only when performance information is systematically incorporated into policy formulation and implementation. In the same vein, [Chesa \(2024\)](#) emphasizes that monitoring and evaluation create public value only when evaluation findings are translated into corrective actions, strategic adjustments, and organizational improvements. Rather than functioning merely as accountability documents, evaluation reports should serve as institutional feedback mechanisms that guide future planning, improve resource allocation, and strengthen organizational performance. Collectively, these studies illustrate that the effectiveness of monitoring and evaluation depends on the interaction between capable human resources, integrated information systems, supportive organizational culture, and the systematic use of evaluation findings in strategic decision-making.

4.3 Toward More Effective Monitoring and Evaluation

Building on the constraints identified above, the findings point toward four mutually reinforcing measures that could strengthen monitoring and evaluation practice in Belitang. The first is capacity strengthening, through structured training in performance evaluation methods for apparatus directly responsible for Monev functions, a measure consistent with [Asif and Rathore \(2021\)](#) argument that individual competence is a foundational driver of public sector performance. The second is the development of an integrated information system that connects performance data across regional work units, reducing the delays and inconsistencies documented above and supporting the kind of data-driven decision making that [Deschamps \(2022\)](#) associates with effective performance management even when underlying data quality is imperfect.

The third measure is the deliberate cultivation of an evaluation culture through leadership commitment, transparent performance communication, and incentive structures that reward analytical engagement with performance data rather than mere reporting compliance, an approach broadly aligned with [Virani and van der Wal \(2023\)](#) call for aligning governance design with the performance logics an organization intends to promote. The fourth measure is the institutionalization of a feedback mechanism that formally routes evaluation recommendations back into the subsequent planning cycle, ensuring that evaluation findings carry consequences for resource allocation and program design rather than remaining a parallel reporting exercise. Taken together, these measures suggest that improving Monev effectiveness in Belitang is less a matter of adding new reporting requirements than of reorienting existing practice toward analysis, integration, and follow-through.

The pattern observed in Belitang is broadly consistent with [Salomo and Rahmayanti \(2023\)](#) national-level finding that SAKIP reform has produced measurable improvement but remains dominated by formalism in many regions, suggesting that the constraints identified in this single district likely reflect structural features of the broader accountability framework rather than purely local shortcomings. This interpretation should nonetheless be read with appropriate caution given the single-site design of the present study, a limitation addressed further in the concluding section.

4.4 Implications for Strategic Management Practice

The findings carry several practical implications for how regional governments approach the relationship between strategic planning and performance oversight. First, the tendency for evaluation

activity to intensify around external assessment cycles and recede afterward suggests that current incentive structures reward the appearance of compliance more than the substance of learning. Redesigning internal review calendars to align with program milestones, rather than solely with the annual SAKIP assessment window, could help distribute evaluative attention more evenly across the planning cycle, a point consistent with [Bonson and Gemechu \(2023\)](#) argument for more frequent feedback over annual review.

Second, the study suggests that capacity building initiatives are likely to yield limited returns if pursued independently of information system integration, since analytically capable staff cannot produce sound evaluative judgments from fragmented or delayed data, and conversely, integrated data systems will not automatically generate better decisions if the staff interpreting them lack analytical training. This complementarity implies that sequencing matters less than simultaneity, reinforcing the case for a bundled reform approach rather than incremental, single-dimension interventions.

Third, the persistent gap between evaluation recommendations and subsequent planning decisions points to the absence of a formal institutional mechanism, rather than a simple lack of goodwill among officials, since several informants expressed genuine interest in using evaluation findings but described no established procedure for doing so. Formalizing a feedback requirement, for instance by mandating that planning documents explicitly reference and respond to the prior cycle's evaluation recommendations, could close this gap without requiring substantial additional resources, offering a comparatively low-cost entry point for reform relative to capacity building or system integration investments.

Finally, the Belitang case illustrates a broader tension familiar in the international performance management literature between the technical design of accountability instruments and the organizational conditions required for those instruments to function as intended ([Agasisti, Agostino, & Soncin, 2020](#); [Deschamps, 2022](#)). SAKIP as a national framework provides a reasonably coherent technical architecture, yet its translation into substantive practice at the district level depends heavily on locally variable conditions of capacity, culture, and institutional follow-through, a dependency that helps explain why national accountability scores can improve steadily even as frontline officials continue to describe evaluation as a largely administrative exercise.

5. Conclusions

5.1 Conclusion

This study set out to examine how monitoring and evaluation function within the strategic management of public organizations in the Belitang area of East Ogan Komerang Ulu Regency, to identify what constrains their effectiveness, and to propose measures for strengthening public sector performance through more effective oversight. The findings show that monitoring and evaluation, though formally embedded within the national SAKIP framework, continue to operate in a predominantly administrative mode, with performance reporting rarely translating into substantive program review. Four interlocking constraints were identified, namely limited human resource capacity for analytical work, fragmentation of information systems across regional work units, a weak organizational evaluation culture in which evaluation is treated as an event rather than an ongoing practice, and insufficient follow-up mechanisms connecting evaluation findings to subsequent planning decisions. These constraints reinforce one another, so that addressing any single dimension in isolation is unlikely to produce durable improvement in performance accountability. The case examined here suggests that strengthening monitoring and evaluation in regional government requires simultaneous attention to apparatus capacity, information system integration, organizational culture, and feedback institutionalization, rather than incremental additions to existing reporting requirements.

5.2 Research Limitations

Several limitations qualify the conclusions drawn from this study. The single-site case study design constrains the statistical generalizability of the findings to other regencies, since institutional

conditions, leadership commitment, and resource availability vary considerably across Indonesian local governments. The reliance on retrospective interview accounts introduces the possibility of recall bias and social desirability effects, particularly given that informants were reporting on the performance of their own organizational units. The relatively short data collection window also limited the study's ability to observe how monitoring and evaluation practice evolves across a full multi-year planning cycle, which may understate or overstate the persistence of the patterns identified.

5.3 Suggestions and Directions for Future Study

Future research could extend this study through comparative case designs spanning multiple regencies with differing resource endowments, allowing the constraints identified here to be tested for consistency across contexts. Longitudinal designs that track a single regional government across successive SAKIP assessment cycles would also help clarify whether capacity-building and information system investments produce measurable improvement in evaluation utilization over time. Quantitative extensions using survey instruments administered across a larger sample of regional apparatus could complement the present qualitative findings by testing the relative strength of the four constraint themes identified here, while research that incorporates the perspective of citizens and civil society organizations would help illuminate how public monitoring interacts with internal government evaluation processes to shape overall accountability outcomes.

Acknowledgement

The author gratefully acknowledges the regional government officials of East Ogan Komering Ulu Regency who generously shared their time and institutional knowledge during the data collection process for this study.

References

- Agasisti, T., Agostino, D., & Soncin, M. (2020). Implementing performance measurement systems in local governments: Moving from the how to the why. *Public Performance & Management Review*, 43(5), 1100-1128. <https://doi.org/10.1080/15309576.2020.1729200>
- Aisyah, M. S., Amanda, A., Fakia, I., & Mariana, M. (2024). Evaluasi kinerja BPK dalam meningkatkan akuntabilitas dan transparansi keuangan pemerintah daerah [Evaluating the Supreme Audit Agency's performance in improving local government financial accountability and transparency]. *Ekalaya: Jurnal Ekonomi Akuntansi*, 2(4), 302-311. <https://doi.org/10.59966/ekalay.a.v2i4.1408>
- Anggreani, A. K., Haliah, H., & Kusumawati, A. (2024). Implementation of Sistem Informasi Local Government (SIPD) in the Process of Financial Administration. *Indonesian Journal of Management and Accounting*, 5(2), 912-923. [https://doi.org/10.21927/ijma.2024.5\(2\).912-923](https://doi.org/10.21927/ijma.2024.5(2).912-923)
- Arianto, B. (2023). Tata kelola media sosial sebagai institusionalisasi praktik akuntansi dalam pengelolaan dana desa di Indonesia [Social media governance as institutionalization of accounting practice in village fund management in Indonesia]. *Akuntansi dan Teknologi Informasi*, 16(2), 106-127. <https://doi.org/10.24123/jati.v16i2.5644>
- Asif, A., & Rathore, K. (2021). Behavioral drivers of performance in public-sector organizations: A literature review. *SAGE Open*, 11(1), 1-14. <https://doi.org/10.1177/2158244021989283>
- Azam, M., & Bouckaert, G. (2025). How does performance-based budgeting reform affect the extent of performance information use? An empirical study of Indonesia. *International Review of Administrative Sciences*. <https://doi.org/10.1177/00208523251313921>
- Bonson Alemu Hambissa, Worku Mekonnen Tadesse, & Gemechu Ararssa Regassa. (2023). Public sector performance management: The shift from annual performance review to regular feedback. *Social Sciences and Education Research Review*, 10(1), 212-217. <https://doi.org/10.5281/zenodo.8151121>

- Chesa, M. E. (2024). Monitoring and Evaluation of Local Government Performance in South Africa: A Search for Effective Strategies. *African Journal of Public Administration and Environmental Studies*, 3(2). <https://doi.org/10.31920/2753-3182/2024/v3n2a7>
- Creswell, J. W., & Poth, C. N. (2018). *Qualitative inquiry and research design: Choosing among five approaches* (4th ed.).
- Deschamps, C. (2022). Performance management in public service organizations: Can data be useful to managers even when it is flawed or gamed? *International Public Management Journal*, 25(5), 704-721. <https://doi.org/10.1080/10967494.2020.1863886>
- Dhillon, J. P. S. (2022). Accountability fragmented? Exploring disjointed performance measurement in government. *Public Money & Management*, 42(2), 106-113. <https://doi.org/10.1080/09540962.2020.1764253>
- Furculita, T. (2023). Performance management models in the public sector. *International Journal of Science, Technology & Management*, 3(2), 453-460. <https://doi.org/10.46729/ijstm.v3i2.479>
- Ginting, A. M. (2022). Impact of fiscal decentralization on the public service in Indonesia. *Kajian*, 27(2), 169-188. <https://doi.org/10.22212/kajian.v27i2.4080>
- Gunawan, I., Simangunsong, F., Rizari, & Masrich, A. (2025). Human Resource Capacity Development of Bureaucrats Within the Local Government of East Barito Regency, Indonesia. *Jurnal Ilmiah Wahana Bhakti Praja*, 15(1). <https://doi.org/10.33701/jiwb.v15i1.5287>
- Hansen, J. R. (2022). How do public managers learn from performance information? Experimental evidence on problem focus, innovative search, and change. *Public Administration Review*, 82(4), 705-718. <https://doi.org/10.1111/puar.13533>
- Hendrich, M., Marwa, T., Fuadah, L. L., & Siddik, S. (2025). The influence of accountability and BerAKHLAK organizational culture on local government performance: Evidence from South Sumatera Province, Indonesia. *Journal of Information Systems Engineering and Management*, 10(11S), 398-408. <https://doi.org/10.52783/jisem.v10i11s.1601>
- Jethon, A., & Reichard, C. (2022). Usability and actual use of performance information in German municipal budgets: The perspective of local politicians. *Public Money & Management*, 42(3), 152-159. <https://doi.org/10.1080/09540962.2021.1966193>
- Kroll, A. (2015). Drivers of performance information use: Systematic literature review and directions for future research. *Public Performance & Management Review*, 38(3), 459-486. <https://doi.org/10.1080/15309576.2015.1006469>
- Kroll, A., & Moynihan, D. P. (2021). Tools of control? Comparing congressional and presidential performance management reforms. *Public Administration Review*, 81(4), 599-609. <https://doi.org/10.1111/puar.13312>
- Links, R., & Draai, E. (2023). Institutional capacity for improved local government performance. *Journal of Public Administration*, 58(4). <https://doi.org/10.53973/jopa.2023.58.4.a13>
- Mabizela, H., & Zwane, Z. (2023). Monitoring and evaluation as critical approach to enhance the performance of local government: South Africa. *International Journal of Research in Business and Social Science*, 12(7), 74-84. <https://doi.org/10.20525/ijrbs.v12i7.2746>
- Muzaqi, A. H., Fachruddin, I., & Kansadewa, B. A. (2025). The implementation of the government agency performance accountability system "SAKIP" in realizing good governance in Jombang Regency. *Jurnal Wacana Kinerja*, 28(1), 1-24. <https://doi.org/10.31845/jwk.v28i1.970>
- Nabila, M., & Pertiwi, V. I. (2025). Implementation of good governance principles in the monitoring and evaluation of public service delivery performance (PEKPPP). *Jurnal Dialektika: Jurnal Ilmu Sosial*, 24(1). <https://doi.org/10.63309/dialektika.v24i1.885>
- Nalapraya, M. Y. D., Pratama, M. Y. J., & Mustain, A. (2025). Development of local government bureaucracy capacity to improve public service performance. *Jurnal Ilmu Administrasi dan Studi Kebijaksanaan*, 8(1). <https://doi.org/10.48093/jiask.v8i1.329>

OECD. (2020). *Government at a Glance 2020*.

Redata, L., Darmanto, D., & Warokka, A. (2025). Pengaruh monitoring dan evaluasi terhadap kinerja strategi nasional pencegahan korupsi. *PAPATUNG: Jurnal Ilmu Administrasi Publik, Pemerintahan dan Politik*, 8(2). <https://doi.org/10.54783/japp.v8i2.1459>

Salomo, R. V., & Rahmayanti, K. P. (2023). Progress and institutional challenges on local governments performance accountability system reform in Indonesia. *SAGE Open*, 13(4), 1-15. <https://doi.org/10.1177/21582440231196659>

Setiawan, D., Winarna, J., & Nugroho, Y. P. (2022). Determinants of local government accountability. Paper presented at Proceedings of the Second International Conference on Public Policy, Social Computing and Development, 400-405.

Setiawan, A., Tjiptoherijanto, P., Mahi, B. R., & Khoirunurrofik. (2022). The Impact of Local Government Capacity on Public Service Delivery: Lessons Learned from Decentralized Indonesia. *Economies*, 10(12), 323. <https://doi.org/10.3390/economies10120323>

Siti-Nabiha, A. K., Djamhuri, A., & Amirya, M. (2023). Does Performance Management System Implementation Reduce Fragmentation in an Indonesian Local Government? *Public Performance & Management Review*. <https://doi.org/10.1177/15396754231204312>

Spenkuch, J. L., Teso, E., & Xu, G. (2023). Ideology and performance in public organizations. *Econometrica*, 91(4), 1171-1203. <https://doi.org/10.3982/ecta20355>

Sudirman, F. A., & Saidin, S. (2022). Pemerintahan berbasis elektronik (e-government) dan pembangunan berkelanjutan: Reviu literatur sistematis [Electronic government and sustainable development: A systematic literature review]. *Nakhoda: Jurnal Ilmu Pemerintahan*, 21(1), 44-58. <https://doi.org/10.35967/njip.v21i1.269>

Undang, G. (2024). Mengevaluasi kembali tatakelola pemerintahan daerah di Indonesia [Re-evaluating local government governance in Indonesia]. *Temali: Jurnal Pembangunan Sosial*, 7(1), 121-130. <https://doi.org/10.15575/jt.v7i1.35000>

Virani, A., & van der Wal, Z. (2023). Enhancing the effectiveness of public sector performance regimes: A proposed causal model for aligning governance design with performance logics. *Perspectives on Public Management and Governance*, 6(1), 54-65. <https://doi.org/10.1093/ppmgo/v/gvac026>

Wulandari, M., Aprilla, W., & Elcaputera, A. (2024). Meningkatkan transparansi dan akuntabilitas pemerintah melalui teknologi digital dan partisipasi publik dalam upaya pemberantasan korupsi [Enhancing government transparency and accountability through digital technology and public participation in anti-corruption efforts]. *Eksekusi: Jurnal Ilmu Hukum dan Administrasi Negara*, 2(4), 321-334. <https://doi.org/10.55606/eksekusi.v2i4.1553>

Yin, R. K. (2024). *Case study research and applications: Design and methods (7th ed.)*.

Yudiyanto, Y., & Ningsih, S. (2023). The role of risk management implementation in increasing accountability: A study of all regency/municipality governments. *Jurnal Borneo Administrator*, 19(2), 1-20. <https://doi.org/10.24258/jba.v19i2.1143>