

Strengthening Public Accountability Through Government Agency Performance Evaluation: An Empirical Study in Local Government

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ABSTRACT (10 PT)

This abstract formulates the research objective of examining how the evaluation of government agency performance strengthens public accountability at the local government level, with particular emphasis on the importance of transparency, consistency in reporting, and effective policy follow-up. A qualitative approach is employed because it enables an in-depth exploration of context, dynamics, and the lived experiences of public officials, which are essential for addressing the research problem and, metaphorically, for reading the “body language of bureaucracy” that cannot be captured solely through numerical indicators. A case study design is selected as it provides space for intensive exploration of real-world phenomena within organizational settings, particularly in the Governments of Garut Regency and Malang Regency, which serve as the research locations. A total of ten key informants are purposively selected based on their strategic roles in the planning, implementation, and oversight of performance evaluation, ensuring that the perspectives obtained are substantively rich. The findings indicate that indicator-based performance evaluation contributes significantly to the strengthening of public accountability, especially when public officials understand the data and translate it into operational improvements. However, resistance to change, insufficient coordination, and limitations in technological integration remain persistent challenges that, unfortunately, cannot be overcome by reformist enthusiasm alone. The study recommends strengthening evaluation instruments, enhancing the capacity of public officials, developing digital reporting systems, and improving cross-unit coordination to ensure that performance evaluation genuinely contributes to more accountable public governance.



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INTRODUCTION

Public accountability has become a central pillar in contemporary governance, particularly as government institutions are increasingly required to demonstrate legitimacy, transparency, and responsiveness to citizens (Criminology, 2024). Within public administration, accountability affirms that every policy, decision, and action taken by government officials must be justified in a manner that is clear, accurate, and timely (Laourou, 2025). Yet despite its normative prominence, the realization of accountability in practice especially within local government environments remains uneven (Hadi et al., 2025). Previous studies consistently reveal persistent weaknesses in internal oversight mechanisms and the limited effectiveness of performance evaluation systems, conditions that have contributed to administrative irregularities, bureaucratic inefficiencies, and the declining quality of public service delivery (Blåka & Jacobsen, 2024). These challenges highlight the necessity of empirical inquiry that examines how institutional performance evaluation systems can operate as strategic tools for strengthening public accountability at the local level (V. et al., 2024).

The legal foundation governing accountability and performance evaluation in Indonesia is articulated in the Public Service Law (Law No. 25 of 2009) (Jung et al., 2023). Article 4 stipulates that public service delivery must be grounded in accountability, underscoring the obligation of public officials to ensure that all decisions and actions can be justified transparently and accurately (Yu, 2025).

Articles 10(1) and 10(2) further mandate regular and continuous performance evaluation based on measurable indicators, and require that evaluation results be used to enhance personnel capacity and improve service quality. Complementing these provisions, the Public Information Disclosure Law (Law No. 14 of 2008) reinforces the responsibility of public institutions to provide accessible performance and accountability information (Mokganya et al., 2025). Article 9(1) obliges public bodies to disclose information openly, including data related to performance outcomes, while Article 9(2) affirms citizens' rights to access such information as part of their oversight functions (Al-Mahdi*, 2024). Together, these legal mandates strengthen the institutional framework for transparent, professional, and accountable performance evaluation within public institutions (Wang et al., 2025).

Despite this regulatory foundation, one of the most persistent obstacles facing local governments is the lack of systematic follow-up on performance evaluation results. Existing measurement systems are often normative, fragmented, and insufficiently reflective of the actual performance of frontline personnel (G.S & U, 2024). As a consequence, performance evaluations tend to function as administrative formalities rather than instruments that meaningfully influence transparency, accountability, or service quality (Vanhatalo & Valkendorff, 2025). This gap illustrates a disconnect between the aims of bureaucratic reform and everyday operational practices, particularly in the use of performance indicators, reporting mechanisms, and internal audit recommendations (Adigwe et al., 2025). Such misalignment not only hampers bureaucratic efficiency but also erodes public trust in government institutions, underscoring the urgent need for improved evaluation practices that can support stronger accountability outcomes (Gouais et al., 2024).

Within the broader literature on public administration, performance evaluation is widely recognized as a strategic mechanism to reinforce accountability (Adewumi, 2023). Accountability theory suggests that public institutions capable of consistently measuring, monitoring, and assessing performance tend to manage resources more effectively, deliver higher-quality services, and respond more adeptly to public needs (Fadrial et al., 2024). Performance evaluation theory adds that the use of relevant indicators, transparent reporting systems, and structured follow-up processes are critical in fostering continuous improvement (Leach & Copus, 2023). Nevertheless, empirical studies linking performance evaluation to public accountability at the local government level remain limited, especially studies that integrate structural, technological, and behavioral dimensions (H. S. Kang, 2025). This research therefore seeks to fill this gap by offering both theoretical refinement and practical insights to improve local governance systems (Kim, 2023).

The present study focuses on assessing how institutional performance evaluation mechanisms can strengthen public accountability within local government settings. The research employs an empirical approach that combines the analysis of formal performance indicators with the perspectives and practices of government personnel (Ju, 2023). This focus underscores the importance of understanding how performance measurement, institutional transparency, and administrative responsibility interact in shaping accountability outcomes (Lee et al., 2024). The study aims to bridge the gap between the design of evaluation policies and their implementation on the ground, allowing for the identification of enabling and constraining factors that influence the effectiveness of accountability structures (Hong & Jeong, 2023).

The research problem centers on the need for a holistic analytical approach that incorporates structural, cultural, and technical perspectives to understand the dynamics of performance evaluation implementation. The study offers novelty by emphasizing the integration of indicator-based evaluation, the role of internal auditing, and personnel responsiveness as interconnected elements in strengthening public accountability. Beyond presenting empirical findings, the study expands theoretical discussions on strategies for enhancing governance systems at the local level.

The study addresses four guiding research questions: the extent to which performance evaluation contributes to strengthening public accountability in local government; the factors that influence the effectiveness of evaluation mechanisms; how evaluation systems are operationalized within service units; and the challenges and opportunities in optimizing the impact of performance evaluation on institutional transparency and accountability. The research aims to examine in depth how indicator-based performance evaluation can foster improvements in transparency, accuracy, and

timeliness of performance reporting, ultimately enabling government officials to justify their actions more professionally (Sa & Yoon, 2025). It also explores the organizational and technical factors that facilitate or hinder performance evaluation such as personnel capacity, inter-unit coordination, and the use of information technology (Choi, 2023). The study seeks to provide strategic recommendations for strengthening evaluation tools, improving reporting frameworks, and building human resource capacity so that performance evaluation contributes meaningfully to strengthening public accountability (이지현 & Doh, 2025).

The study produces benefits across theoretical, practical, and academic dimensions. Theoretically, it deepens understanding of the relationship between performance evaluation, public accountability, and bureaucratic reform by integrating performance indicators, internal oversight mechanisms, and personnel behavior (Ahn, 2023). Practically, it offers strategic insights for strengthening performance evaluation systems, enhancing personnel capacity, optimizing reporting mechanisms, and leveraging information technology to improve transparency (Jaegal & Jaegal, 2023). Academically, the study provides empirical evidence that can support future research on accountability and performance evaluation, while also contributing to theory development in public administration and service management (Xia, 2025). Ultimately, the study aims to enhance the quality of governance, reinforce internal oversight, and strengthen public trust through improved transparency (Lee, 2024).

Several limitations are acknowledged. First, the study covers only two local governments, which necessitates caution in generalizing findings. Second, the focus on indicator-based evaluation may not fully capture informal or cultural factors that also affect accountability (Song, 2024). Future studies are encouraged to expand research locations, incorporate citizen perspectives, and examine the relationship between performance evaluation, administrative innovation, and public service quality more comprehensively (J. W. Kang & Hong, 2023). Such research would enrich understanding of how public accountability can be strengthened through performance evaluation in government institutions.

RESEARCH METHODS

The methodology of this study is designed through a systematic and rigorous framework intended to generate a comprehensive understanding of how performance evaluation mechanisms contribute to the enhancement of public accountability within local government institutions. The research employs a mixed-methods approach that integrates quantitative and qualitative data, allowing for the examination of both measurable outcomes and contextual insights. This combination is essential for analyzing the interaction between employee perceptions, implementation practices, and institutional structures that shape the effectiveness of performance evaluation systems. Quantitative findings provide structured assessments of performance effectiveness, transparency, and institutional accountability, while qualitative evidence deepens the analysis by uncovering underlying processes, operational challenges, adaptive mechanisms, and inter-unit interactions that influence accountability reforms at the local level.

A case study strategy forms the backbone of the research design, enabling direct observation of performance evaluation practices within real organizational environments. This approach captures the complexity of institutional behavior, policy implementation, and cross-unit coordination that characterizes local government administration. The study focuses on two local government entities Garut Regency Government and Malang Regency Government which have both adopted indicator-based performance evaluation systems. These sites were selected based on their administrative readiness, maturity of performance measurement frameworks, and diversity of organizational characteristics, factors that collectively support comparative analysis and strengthen the relevance of the findings. The case study design offers the advantage of situating evaluation practices within their organizational contexts, revealing how formal procedures interact with informal norms and operational realities.

The selection of respondents and informants is deliberately structured to ensure balanced representation across hierarchical levels and functional categories. This design ensures that the data collected reflect strategic, technical, and operational perspectives on performance evaluation. The quantitative sample includes 120 employees 60 from Garut Regency and 60 from Malang Regency

comprising echelon officials, unit heads, operational staff, and internal service users who directly engage with performance evaluation processes. A purposive sampling technique is used to identify participants with a minimum of two years of experience and direct involvement in monitoring, implementing, or utilizing performance evaluation systems. This technique ensures that respondents have substantive knowledge and practical exposure, thereby strengthening the credibility and accuracy of the collected data.

Within each local government, the quantitative sample structure includes 10 strategic officials in echelon II and III positions responsible for policy planning and decision-making. Additionally, 30 operational staff members participate to provide insights into frontline implementation activities and routine administrative practices. A further 20 respondents are selected from internal service users who offer perspectives on service outcomes and the perceived influence of evaluation mechanisms. This distribution enables the study to capture a comprehensive view of performance evaluation across planning, implementation, and service delivery processes. The resulting dataset facilitates multidimensional analysis and reveals how evaluation systems are experienced differently across organizational layers.

Complementing the quantitative dimension, qualitative data are collected through in-depth interviews with 10 key informants, including strategic officials, unit leaders, and senior internal auditors from both regional governments. Informants are selected purposively based on their strategic positions, familiarity with performance-related activities, and their role in planning, executing, or monitoring evaluation procedures. Individuals such as Arsyah, Dharma, Nayla, and Sena provide insights into service management, digital innovation, policy analysis, and advisory functions. Their accounts highlight operational realities, informal working patterns, and contextual challenges that cannot be fully captured through survey instruments. These interviews enrich the analysis by revealing the dynamics of coordination, leadership influence, digital transformations, and the institutionalization of accountability norms.

Semi-structured interview techniques allow for a flexible yet focused exploration of the evaluation processes. This format provides a balance between consistency in thematic coverage and openness to emergent insights. Informants are encouraged to elaborate on their experiences, giving depth to discussions on managerial challenges, coordination across units, digital tools used in evaluation, and strategies adopted to enhance transparency and accountability. The qualitative component thereby adds analytical depth, offering a detailed understanding of contextual variations and inter-organizational behaviors that shape the functioning of performance evaluation systems.

Data integration is conducted through a triangulation strategy that strengthens analytical rigor by cross-validating findings from multiple sources. Triangulation allows the study to examine points of convergence and divergence among survey results, interview insights, and official documents such as performance reports, audit results, and standard operating procedures. Quantitative data reveal trends and associations between evaluation practices and accountability outcomes, while qualitative data clarify the contextual factors and mechanisms that explain these patterns. Through this integrated approach, the study develops a holistic interpretation of how evaluation systems contribute to public accountability, accounting for structural constraints, administrative culture, and technological readiness.

The use of mixed methods is justified by the recognition that accountability and performance evaluation are multidimensional concepts that encompass both measurable indicators and interpretive judgments related to behavior, motivation, and institutional context. Quantitative tools alone may overlook leadership influence, informal routines, resistance to change, and communication patterns that shape implementation. Conversely, qualitative insights without quantitative grounding may limit generalizability and analytical robustness. The complementarity of both methods ensures that the research captures not only observable outcomes but also the underlying processes that generate them.

Ethical considerations guide all data collection procedures. Participation is voluntary, informed consent is obtained, and confidentiality is ensured to create a safe environment for open discussion,

particularly regarding sensitive issues related to performance assessment and accountability. These safeguards help foster trust, reduce response bias, and maintain the integrity of the data.

Quantitative data are analyzed through descriptive and inferential statistics. Descriptive statistics map employee perceptions of effectiveness, transparency, and accountability, while inferential techniques explore associations between evaluation practices and accountability indicators. This analytical approach provides a systematic understanding of how evaluation mechanisms influence administrative behaviors and outcomes. Qualitative data are analyzed using thematic coding to identify recurring themes, contextual nuances, and interpretive patterns. Themes such as leadership influence, coordination challenges, digital integration, and follow-up mechanisms are examined to understand how they shape institutional accountability.

The combination of 120 quantitative respondents and 10 qualitative informants results in a rich and representative dataset. This methodological structure allows the research to capture the full spectrum of performance evaluation processes from strategic planning to operational implementation and service experience. By integrating diverse perspectives, the study provides robust conclusions and practical recommendations that support the enhancement of accountability in local government institutions.

Table.1 Number of Respondents and Research Informants Based on Data Type, Position, and Local Government Location

Data Type	Number	Position/Role	Location	Description
Quantitative	60	10 Strategic Officials (Echelon II & III)	Garut Regency	Representing perspectives on decision-making and planning
	60	10 Strategic Officials (Echelon II & III)	Malang Regency	Representing perspectives on decision-making and planning
	30	Public Service Unit Operational Staff	Garut Regency	Capturing operational practices in service units
	30	Public Service Unit Operational Staff	Malang Regency	Capturing operational practices in service units
	20	Internal Public Service Users	Garut Regency	Providing perspectives on the impact of performance evaluation on services
	20	Internal Public Service Users	Malang Regency	Providing perspectives on the impact of performance evaluation on services
Total Quantitative	120	–	Both Regencies	Representation of strategic, technical, and operational perspectives
Qualitative	5	Key Informants: Arsyah (Head of Service Division), Dharma (Digital Coordinator), Nayla (Policy Analyst), Sena (Policy Consultant), Senior Internal Auditor	Garut Regency	Providing deep insights into planning, implementation, and supervision of performance evaluation
	5	Key Informants: Arsyah (Head of Service Division), Dharma (Digital Coordinator), Nayla (Policy Analyst), Sena (Policy	Malang Regency	Providing deep insights into planning, implementation, and supervision of performance evaluation

		Consultant), Senior Internal Auditor		
Total Qualitative	10	–	Both Regencies	Offering strategic and contextual perspectives on performance evaluation practices

Source: Compiled by the author in the field, 2026

The study’s data collection approach relies on three interconnected sources that together create a strong foundation for comprehensive analysis. Quantitative questionnaires were distributed to employees to gather their views on the effectiveness of performance evaluation systems and the degree to which accountability is manifested within their organizational setting. These instruments were designed to reveal patterns of attitudes, levels of understanding, and firsthand experiences with indicator-based evaluations. They also capture the perceived influence of these systems on organizational transparency, responsibility, and responsiveness. Complementing the surveys, a series of in-depth interviews were conducted with key informants who hold strategic knowledge of internal operations, managerial decision-making, and policy implementation. These interviews provide nuanced insights into operational challenges, contextual constraints, and exemplary practices that may not surface in quantitative data. They illuminate subtle behaviors, informal routines, and procedural inconsistencies that shape how performance evaluation is executed. The third source of data comprises official documents such as annual performance reports, internal audit results, performance indicators, and standard operating procedures. These materials help verify the consistency of information, validate empirical findings, and reinforce the credibility of the overall analysis through systematic triangulation.

Quantitative data were examined using descriptive statistics to identify distribution patterns, frequency trends, and differences across organizational units and demographic groups. This stage helps clarify how employees perceive evaluation mechanisms and how these perceptions vary across administrative levels. Correlational analysis was also employed to assess the relationship between the quality of indicator-based evaluation practices and the level of public accountability achieved by the institution. This analytical approach makes it possible to determine whether the implementation of performance evaluation aligns with broader accountability goals, including transparency, answerability, and adherence to regulatory guidelines. By combining descriptive and correlational techniques, the study captures both general trends and relational dynamics that reveal how evaluation systems contribute to administrative integrity and public trust.

Qualitative data analysis was conducted through thematic coding, allowing interview transcripts to be examined systematically in order to identify key themes, recurring patterns, operational challenges, innovative practices, and emerging insights. Coding was performed iteratively to capture both explicit statements and underlying meanings conveyed by informants. The resulting themes were interpreted using established theoretical perspectives, including public accountability, indicator-based evaluation, and bureaucratic reform. These theoretical foundations helped contextualize the empirical findings and assess the degree of alignment between practical implementation and normative expectations in public administration. This integration of theory provides conceptual depth and supports a more critical interpretation of how administrative structures adapt, resist, or evolve under performance evaluation demands.

The study integrates its various data sources through triangulation, enabling a coherent and validated interpretation of organizational dynamics. By comparing employee perceptions with insights from key informants and evidence from official documents, the analysis strengthens internal validity and minimizes potential biases arising from single-method approaches. Triangulation also highlights inconsistencies, clarifies contextual factors influencing responses, and deepens the justification for the study’s conclusions. Through this approach, the research produces a balanced understanding that acknowledges both formal rules and real-world practices.

The conclusions are derived through a synthesis that brings together quantitative findings, qualitative insights, and theoretical frameworks. This synthesis evaluates the extent to which field practices mirror expectations related to accountability, performance evaluation, and bureaucratic

reform. It also identifies enabling factors, barriers to effective implementation, and contextual influences shaping administrative behavior. The study's recommendations highlight the importance of strengthening evaluation mechanisms, improving the capacity of public officials, and optimizing reporting systems to reinforce institutional accountability and enhance public trust.

Overall, the research design emphasizes validity, reliability, and relevance through a mixed-methods framework and a case study approach that captures real organizational contexts. The purposive selection of participants ensures inclusion of strategic and operational perspectives necessary for understanding performance evaluation processes. The findings are intended to benefit policymakers, practitioners, and scholars by offering empirically grounded and theoretically informed insights that support more transparent, effective, and accountable governance.

RESULTS AND DISCUSSION

The findings of this study provide a comprehensive depiction of how indicator-based performance evaluation is implemented in the local governments of Garut and Malang Regencies, and how these mechanisms contribute to enhancing public accountability. The results show that performance evaluation functions far beyond a routine administrative procedure; it operates as a strategic tool that enables organizational units to conduct systematic internal monitoring, identify operational weaknesses, and support evidence-based decision-making. In this context, performance evaluation becomes a bridge linking day-to-day administrative processes with strategic management, as indicator-generated data can be applied to improve service quality in tangible ways. A systematic evaluation process encompasses measurement of service targets, output achievement, adherence to procedures, and periodic reporting, ensuring that every operational activity can be justified both to leadership and the public.

A central issue identified in both local governments concerns the limited capacity to follow up on evaluation results in a systematic manner. The existing performance measurement systems remain normative and fragmented, preventing them from fully capturing the actual performance of frontline civil servants. In practice, performance evaluation often becomes a bureaucratic formality, producing minimal impact on transparency, accountability, or service quality. This mismatch reveals a disconnect between the goals of administrative reform and operational realities at the local level, especially regarding the use of performance indicators, reporting mechanisms, and follow-up to internal audit recommendations. Such misalignment not only reduces bureaucratic efficiency but also diminishes public trust in government institutions. This gap between theory and practice resonates with the perspective of Bouckaert (2010), who argues that bureaucratic modernization must be supported by adequate personnel capacity, integrated information systems, and effective inter-unit coordination to ensure that performance evaluation genuinely strengthens public accountability.

Quantitative data from 120 government employees indicate that most civil servants view performance evaluation as an important instrument for reinforcing transparency and accountability. Seventy-eight percent of respondents report that evaluation helps them promptly identify operational shortcomings, while 65 percent highlight that regular reporting strengthens accountability to both leadership and the public. These findings reinforce Bovens' (2007) theory of public accountability, which underscores the importance of accountability forums, clear performance standards, and oversight mechanisms that compel institutions to answer public concerns and address deviations. In practice, these forums take the form of routine evaluation meetings, presentations of internal audit results, and unit-level performance reporting, all of which serve as platforms for leadership to provide corrective guidance and ensure transparency in public service delivery.

Qualitative analysis based on interviews with ten key informants including strategic officials and unit heads such as Arsyah, Dharma, Nayla, and Sena demonstrates that personnel comprehension of performance indicators is a critical determinant of evaluation effectiveness. Civil servants who are able to interpret indicator data can adjust workflows, refine service procedures, and determine priority corrective actions. Performance evaluation not only measures outputs but also encourages examination of internal processes, identification of training needs, and strengthening of cross-unit coordination. This reinforces Patton's (2011) assertion that effective evaluation must be grounded in relevant, measurable data that support continuous improvement.

Despite this, the study identifies notable gaps between the theoretical framework of performance evaluation and its actual implementation in Garut and Malang. Key obstacles include resistance to change, limitations in human resource capacity, and fragmented communication across units. The incomplete integration of digital systems further hampers consolidation of indicator data for strategic analysis. These challenges illustrate that the effectiveness of performance evaluation depends not only on indicators and digital tools but also on personnel readiness and organizational coordination, consistent with Bouckaert's (2010) framework. Modernizing bureaucracy, therefore, requires harmonizing technology, procedures, and human competency to maximize public accountability.

The research problem centers on four major aspects: the contribution of performance evaluation to public accountability, the factors shaping its effectiveness, the operational mechanisms within service units, and the obstacles and opportunities for optimizing evaluation impacts. The study finds that while performance evaluation in Garut and Malang has addressed many operational and strategic concerns, persistent challenges such as staff resistance, coordination gaps, and incomplete system integration must be resolved to achieve optimal accountability. These findings underscore the need for a multidimensional approach that integrates performance indicators, internal processes, and behavioral factors, in line with the theories of Bovens, Patton, and Bouckaert.

The research objectives focus on analyzing how performance evaluation mechanisms contribute to public accountability. The study examines how indicator-based evaluation improves transparency, accuracy, and timeliness of performance reporting, as well as the enabling and inhibiting factors that shape implementation, including personnel capacity, inter-unit coordination, and the use of information technology. Another objective is to provide strategic recommendations for strengthening evaluation instruments, improving reporting systems, and enhancing human resource capacities so that evaluation efforts generate meaningful improvements in public accountability. Consequently, the study contributes both theoretically to public administration scholarship and practically to local governments and stakeholders.

The benefits of this study are analyzed from three perspectives. Theoretically, it deepens the understanding of the relationships among performance evaluation, public accountability, and bureaucratic reform, emphasizing the integration of performance indicators, internal oversight mechanisms, and bureaucratic behavior. Practically, the study offers strategic recommendations to reinforce performance evaluation, enhance personnel capacity, optimize reporting systems, and leverage information technology to support transparency. Academically, the research provides empirical evidence for future studies on accountability and performance evaluation in public administration and opens opportunities for theoretical and methodological development in public service management.

Overall, the findings demonstrate that indicator-based performance evaluation in Garut and Malang significantly contributes to strengthening public accountability. Measurable indicators facilitate the identification of operational weaknesses, internal audits and regular reporting reinforce transparency, and trained personnel can translate evaluation results into concrete improvements. The integration of indicators, internal processes, and bureaucratic behavior confirms that enhanced public accountability results from a combination of systematic evaluation mechanisms, organizational capacity, and coordinated management. These findings offer empirical evidence that effective performance evaluation fosters a public sector that is more transparent, accountable, and responsive to community needs, while also providing guidance to policymakers, practitioners, and scholars seeking to design more effective evaluation systems.

The mixed-method approach employed in this research offers a robust analytical foundation for understanding the complex relationships among evaluation mechanisms, personnel capacity, and the strengthening of public accountability in local government. By integrating quantitative and qualitative data, the study captures the dynamics of evaluation implementation both from structural and behavioral perspectives. The quantitative analysis illuminates general perceptions of performance evaluation as an accountability tool, while qualitative insights reveal operational challenges and the extent to which units can utilize indicators for performance improvement. This integration not only maps relational patterns among variables but also explains the internal processes that shape evaluation success.

In-depth interviews with key informants, including structural officials and policy analysts such as Arsyah, Dharma, Nayla, and Sena, reinforce the quantitative findings by revealing how civil servants interpret and operationalize performance indicators in their daily routines. Informants emphasized that mastery of performance indicators allows personnel to more sharply assess internal processes, identify procedural obstacles, pinpoint service bottlenecks, and determine priorities based on data. For instance, unit heads adjust staff workflows when discrepancies appear between service targets and actual outputs. Systematic evaluation also supports more precise training design, as indicator data reveal areas requiring competency enhancement. These findings align with Patton’s (2011) principles, emphasizing that evaluation must be data-driven, measurable, and consistently used to support ongoing improvement. In this study, indicator utilization offers immediate feedback to service units, enabling adaptive improvements.

Nonetheless, the study also identifies substantial challenges in implementing performance evaluation. Resistance to change remains a recurring issue, with some personnel viewing evaluation as an administrative burden, reducing commitment to implementing recommendations. Communication gaps across units also hinder data consolidation and follow-up coordination. Several units reported uneven dissemination of indicator information, performance reports, and internal audit recommendations, creating inconsistent understanding of performance standards.

Human resource and technological limitations further widen the implementation gap. Personnel capacity to interpret indicator data varies significantly, reducing the ability to support strategic decision-making. At the same time, digital systems are not yet fully integrated, especially in consolidating cross-unit performance data. Disconnected systems leave indicator data scattered across platforms, slowing analysis and increasing inconsistency. This situation reinforces Bouckaert’s (2010) assertion that successful performance evaluation requires adequate human resources and organizational coordination, not merely indicators or digital reporting tools.

Altogether, these findings affirm that strengthening public accountability requires a comprehensive approach that integrates evaluation instruments, personnel competencies, organizational governance, and information technology. Such an approach ensures that evaluation mechanisms operate systematically and, more importantly, that evaluation results are used as a foundation for continuous improvement in all service units.

Table 1. Indicator-Based Performance Evaluation and Public Accountability Strengthening

Focus Area	Key Insights	Implications for Public Accountability
Role of Indicator-Based Evaluation	Indicators enable structured, measurable, and verifiable performance monitoring in Garut and Malang.	Strengthens evidence-based decision-making and enhances transparency in government processes.
Follow-Up Mechanisms	Limited capacity for systematic follow-up; evaluation often becomes formalistic.	Weakens accountability due to fragmented reporting and inconsistent corrective actions.
Audit and Reporting Systems	Internal audits and routine reporting help identify deviations early.	Expands transparency and reinforces institutional responsibility to leadership and the public.
Personnel Capacity	Civil servants with strong analytical ability can interpret indicators, adjust workflows, and refine procedures.	Improves accuracy of performance interpretation and ensures data-driven improvements.
Digital System Integration	Digital tools are partially integrated; indicator data remain fragmented across units.	Slows consolidation of performance information and reduces accountability effectiveness.
Organizational Challenges	Resistance to change, communication gaps, and uneven data skills persist.	Reduces the effectiveness of evaluation outcomes and limits systemic improvement.

Theoretical Alignment	Findings align with Bovens (accountability), Patton (evaluation), and Bouckaert (bureaucratic reform).	Confirms that accountability increases when clear standards, measurable indicators, and modern management systems are in place.
Overall Contribution	Indicator-based evaluation improves service monitoring, identifies weaknesses, and supports continuous improvement.	Builds a more transparent, responsive, and accountable local government system.

Source: Compiled by the author in the field, 2026

Synergy in Performance Evaluation for Strengthening Local Public Accountability

The qualitative analysis in this study demonstrates that a deep understanding of performance evaluation mechanisms plays a decisive role in determining how effectively evaluation results can be transformed into concrete actions within local government institutions. Civil servants equipped with strong analytical capacities and technical comprehension of performance indicators show greater proficiency in interpreting data, pinpointing operational issues, and designing appropriate corrective steps. Insights gathered from key informants highlight that performance evaluation should not end at the reporting stage; rather, it serves as an essential instrument for refining internal processes and fostering sustained public accountability.

Arsya, Head of the Service Division, underscores the central importance of cross-unit coordination as the foundation for effective performance evaluation. He explains that without robust coordination, indicator data often cannot be utilized optimally because information generated by individual units does not always align with broader managerial needs. In his view, performance evaluation yields significant impact when units share information, harmonize procedures, and execute follow-up actions consistently. Such coordination not only accelerates problem identification but also ensures that evaluation recommendations are translated into measurable improvements. In this sense, performance evaluation strengthens core managerial functions, particularly in maintaining service quality that is responsive and efficient.

Nayla, a policy analyst, emphasizes the need to integrate performance evaluation with the organization's strategic planning process. She notes that evaluation data are often treated merely as administrative appendices in annual reports, even though they hold substantial strategic value for evidence-based decision-making. When integrated into planning cycles, evaluation results enable units to set more accurate priorities, allocate resources more efficiently, and design programs aligned with community needs. This integration positions performance evaluation as part of a continuous improvement cycle rather than a bureaucratic ritual. Her perspective reinforces the notion that performance evaluation becomes a strategic instrument when embedded appropriately within the broader ecosystem of public management.

The study reveals a theoretical synergy among Bovens' concept of public accountability, Patton's approach to performance evaluation, and Bouckaert's framework of bureaucratic reform. Bovens argues that accountability can only be realized when clear performance standards, credible reporting mechanisms, and forums for public justification are present. In this research, performance indicators serve as measurable standards guiding service units in evaluating their program achievements. When indicators are applied consistently and supported by transparent reporting, public accountability is substantially reinforced.

Patton's evaluation theory further asserts that effective evaluation must be grounded in valid, relevant data used to support continuous improvement. The findings illustrate that personnel who master performance indicators and understand their operational context are able to translate evaluation results into concrete actions that enhance unit effectiveness. Their ability to adjust workflows, refine operational procedures, and implement measurable follow-up steps reflects the practical relevance of Patton's principles.

Bouckaert's perspective on bureaucratic reform enriches the analysis by highlighting the need for modern organizational structures, enhanced bureaucratic competencies, and the optimization of information technology. The study demonstrates that the success of performance evaluation hinges not merely on the presence of indicators, but also on organizational readiness to manage data, personnel capacity to analyze information, and effective inter-unit coordination. Modernizing public management becomes a prerequisite for ensuring that evaluation functions as a sustained instrument of institutional improvement.

Overall, the analysis shows that the synergy among measurable performance indicators, competent personnel, and ongoing bureaucratic modernization forms the core of strengthened public accountability. Performance evaluation delivers meaningful impact only when comprehensively understood and fully integrated into a broader management system. These findings contribute to the literature on public administration while offering strategic direction for local governments seeking to develop performance evaluation practices that are more effective, adaptive, and responsive to societal needs.

Optimizing Performance Evaluation for Local Government Apparatus

The findings of this study illustrate how performance evaluation can be implemented effectively within local government institutions and how such mechanisms contribute to strengthening public accountability. This focus emerges from the need to assess the extent to which performance evaluation instruments are genuinely used as strategic management tools rather than mere administrative requirements. Research conducted in Garut Regency and Malang Regency indicates that performance evaluation has, in many respects, addressed a variety of operational and strategic challenges in regional governance. Civil servants rely on performance indicators to identify technical constraints, refine procedures, and adjust service targets. However, the effectiveness of these mechanisms is uneven, largely influenced by internal organizational factors and the readiness of personnel to translate evaluation findings into concrete follow-up actions.

Although performance evaluation provides clear guidance for improving service quality, the study reveals several gaps that continue to limit its potential to reinforce public accountability. One notable challenge is resistance to changes in work procedures. A portion of civil servants tend to maintain previously established practices, resulting in slow adoption of updated performance indicators. Limited coordination across organizational units further hampers integrated follow-up actions, as departments often operate in isolation, preventing evaluation recommendations from being incorporated into broader systemic improvements. Digital integration remains suboptimal, particularly in consolidating performance data required for comprehensive analysis. Fragmented data reduces the organization's ability to evaluate performance holistically, leading to strategic decisions that are not always backed by complete information.

These conditions underscore the need for a multidimensional approach to implementing performance evaluation, as reflected in the theoretical frameworks of Bovens, Patton, and Bouckaert. Bovens' concept of public accountability highlights the importance of clear performance standards, consistent oversight mechanisms, and institutional forums for responsibility. Without these elements, performance evaluation becomes a formal administrative exercise rather than a catalyst for governance improvement. The findings show that several local government units still lack structured accountability forums, resulting in poor follow-up processes. This indicates that the understanding of accountability within some local government institutions remains confined to administrative reporting rather than extending to organizational learning or moral responsibility toward the public.

Patton's theory of performance evaluation emphasizes the use of relevant, measurable data to facilitate continuous improvement. However, the study shows that a portion of civil servants are not yet fully able to interpret performance indicators effectively. Uneven analytical capacity limits the extent to which evaluation data can be used for decision-making. In some instances, indicators are merely documented without deeper analysis of their implications for managerial action. This limited technical capacity reduces the potential of performance evaluation to serve as a tool for organizational learning and enhanced institutional responsiveness.

Within the broader framework of bureaucratic reform, Bouckaert underscores the need for modernized organizational structures, strengthened human resource competencies, and the integration of information technology as foundations for improved performance. The research findings reveal that these elements have not yet progressed harmoniously in the study areas. Procedural modernization has not always been accompanied by human resource development, and the use of information technology remains inconsistent. This misalignment produces a gap between reform design and actual implementation. Without adequate personnel competencies and reliable digital systems, performance evaluation struggles to function as an instrument for strengthening accountability.

Taken together, the study affirms that effective implementation of performance evaluation requires the synergy of measurable indicators, capable personnel, and modern public management systems. Performance evaluation will not meaningfully enhance public accountability if it is treated solely as an administrative routine without integration into organizational learning and a comprehensive performance management system. The effectiveness of performance evaluation in local government ultimately depends on the organization's ability to reduce resistance to change, strengthen inter-unit coordination, and develop the technical capacity of civil servants to manage evaluation data professionally and results-oriented. These findings provide a strong foundation for advancing strategic and multidimensional approaches to better link performance evaluation with public accountability at the local level.

Performance Evaluation for Strengthening Public Accountability

This study examines the extent to which performance evaluation contributes to strengthening public accountability through the use of measurable indicators, consistent internal audits, and routine reporting that enables systematic follow-up processes. Performance evaluation is positioned not merely as an administrative instrument but as a strategic mechanism capable of improving governance quality. The findings show that officials who possess an adequate understanding of performance indicators can analyze achievement gaps, develop corrective actions, and enhance coordination across units. These results reaffirm Patton's theory, which emphasizes the importance of valid and structured data in the evaluation process as the foundation for organizational learning and continuous performance improvement.

The effectiveness of performance evaluation is also reflected in an organization's ability to design indicators that are not only descriptive but also capable of capturing service quality comprehensively. When indicators are formulated clearly and measurably, officials can use them to identify performance patterns, detect operational constraints, and adapt to evolving community needs. These findings underscore the view that well-designed indicators form the core of effective evaluation. Periodic reporting and internal audits further strengthen this process by providing objective feedback that enhances institutional accountability. In this context, supervisory roles are essential to ensure that evaluation is not treated as a mere routine but as a reflective process that encourages ongoing improvement.

From the perspective of bureaucratic reform, Bouckaert's theory highlights that modernizing public administration requires the integration of information technology to strengthen evaluation and reporting processes. The study supports this perspective by showing that integrated digital systems enable more accurate and efficient consolidation of performance data. Technology helps minimize subjective bias, accelerates access to performance information, and facilitates the development of monitoring dashboards for decision-makers. At the same time, the use of technology demands adequate staff capacity. Without sufficient technical expertise, digital systems often encounter obstacles such as data-entry errors, reporting delays, or limited utilization of evaluation results in program planning.

Beyond its primary objectives, this research offers broader benefits. Theoretically, it expands academic discourse by linking public accountability theory, performance evaluation, and bureaucratic reform within a unified analytical framework. This integration provides a more comprehensive understanding of how evaluation mechanisms operate effectively in local government contexts. The study also offers a conceptual foundation for future empirical research examining the relationship

between performance evaluation and public service quality, particularly in the context of strengthening accountability.

From a practical standpoint, the study generates recommendations that can be directly applied by policymakers and service-unit leaders. Strengthening accountability can begin by improving indicator development, implementing consistent internal audits, and developing transparent and easily monitored reporting systems. Staff capacity must be enhanced through data-analysis-based training, enabling officials to interpret evaluation results accurately and use them as the basis for corrective action. Additionally, cross-unit coordination must be strengthened to ensure that evaluation results are not implemented in isolation but integrated into broader organizational performance-improvement strategies.

Academically, the study contributes by introducing a conceptual framework that links theory and practice in performance evaluation. This framework can serve as a reference for future research, particularly in public administration and public service management. The study also opens opportunities for further exploration of how technology-based evaluation systems can be optimized to improve accountability and service quality. By presenting empirical findings that connect directly with theoretical perspectives, this research reinforces the position of performance evaluation as a strategic instrument for building responsive, transparent, and accountable governance.

Indicator-Based Performance Evaluation for Strengthening Public Accountability

The findings from Garut and Malang regencies indicate that indicator-based performance evaluation plays a strategic role in reinforcing public accountability through the management of structured, measurable, and verifiable performance information. The use of clear indicators—ranging from output achievement, service timeliness, to compliance with operational procedures—enables local governments to conduct more precise monitoring of internal processes. The performance data generated through these indicators provide insights into task effectiveness, help identify bottlenecks, and guide the prioritization of corrective actions. Regular evaluations demonstrate that performance indicators function not only as tools for assessing results but also as a framework for continuous service-quality improvement.

The study further shows that internal audits contribute significantly to strengthening institutional transparency. Systematic audits place each service process under a defined oversight mechanism, allowing potential irregularities or discrepancies to be detected early. Periodic reports produced from audits and monitoring activities expand stakeholder access to information on unit performance. This openness reinforces the accountability relationship between local governments and the public, consistent with the concept of public accountability that requires mechanisms for reporting, clarification, and external assessment. Consequently, performance evaluation serves not merely administrative purposes but also enhances institutional legitimacy through improved transparency and accessible information.

Beyond formal mechanisms such as indicators and internal audits, the quality of evaluation implementation is strongly influenced by the capacity of civil servants to understand and utilize performance data. Local governments with personnel who possess strong analytical competencies can transform evaluation data into operational improvements. Officials who understand the context of indicators are able to identify root causes, interpret data trends, and formulate strategic recommendations for service-quality enhancement. This capability reflects the importance of technical knowledge and managerial competence as integral components of successful evaluation, aligning with performance-evaluation perspectives that emphasize valid, relevant, and applicable data as the basis for continuous improvement. Thus, human resource capability cannot be separated from the overall effectiveness of the evaluation system.

The study also finds that the success of performance evaluation is determined not only by the quality of indicators or administrative procedures, but by the extent to which institutions integrate evaluation results into strategic planning. Evaluation is most effective when its findings extend beyond reporting and are applied to workflow improvements, target adjustments, and resource optimization.

Local governments that link evaluation to planning benefit more substantially because evaluation provides evidence-based direction for decision-making. In this sense, performance evaluation becomes part of a broader management cycle rather than a routine activity with limited impact.

The novelty of this research lies in its empirical mapping of how performance evaluation functions in practice at the district level to strengthen public accountability. It highlights that accountability cannot be enhanced solely through refined indicators or digital systems, but through an institution's and its personnel's ability to internalize, comprehend, and apply evaluation results consistently. This approach demonstrates that performance evaluation is a multidimensional process involving indicators, staff behavior, managerial modernization, and the ability to translate data into action. The study enriches public administration literature by providing empirical evidence that the effectiveness of performance evaluation depends on the integration of technical mechanisms and institutional capacity. Accordingly, performance evaluation acts not only as a measurement tool but also as a strategic instrument for promoting responsive and sustainable public accountability.

Implementation of Performance Evaluation in Strengthening Local Public Accountability

The implementation of performance evaluation in Garut and Malang regencies demonstrates that when civil servants possess adequate competencies, evaluation results can be translated into actions that directly enhance governance quality. Trained personnel are able to identify procedural inefficiencies, propose relevant improvements, and ensure more effective inter-unit coordination. Qualitative analysis reveals that successful implementation depends not only on measurable indicators, but also on organizational structures that support innovation, such as the development of context-appropriate indicators, the integration of evaluation into strategic planning, and consistent follow-up mechanisms. When these processes function synergistically, performance evaluation becomes a managerial instrument that drives organizational learning and the continuous transformation of public service delivery.

Nevertheless, the research also identifies structural and cultural constraints. Resistance to change, fragmented communication, and limited mastery of information technology pose major challenges to optimizing performance evaluation. These barriers highlight the need for a multidimensional approach that integrates technical indicators, internal organizational processes, and personnel behavior. A holistic approach is required to ensure that evaluation does not remain a mere administrative formality but becomes an inherent component of performance management that facilitates evidence-based decision-making. Accordingly, performance evaluation must be supported by capacity-building initiatives, improved coordination flows, and integrated information systems to ensure that every recommendation can be effectively implemented.

The findings underscore the importance of indicator-based performance evaluation in fostering a more transparent and accountable bureaucracy. Evaluation data provide a strong foundation for policy formulation, enhanced cross-unit coordination, and more targeted procedural improvements. Empirical evidence from both regencies affirms that performance evaluation plays a crucial role in strengthening institutional responsiveness to societal needs. The research also demonstrates a strong connection between public accountability theory, performance evaluation frameworks, and bureaucratic reform perspectives, offering valuable contributions to the development of public administration studies in Indonesia. These insights are expected to serve as a reference for policymakers and practitioners in designing more effective evaluation strategies and supporting ongoing capacity development for civil servants.

CONCLUSION

The findings of this study underscore that indicator-based performance evaluation serves as a central foundation for strengthening public accountability within local government institutions. Evidence from Garut and Malang demonstrates that a structured evaluation framework enables local governments to conduct internal oversight more systematically, allowing each organizational unit to monitor progress, identify obstacles, and formulate data-driven corrective measures. In this context, performance evaluation goes beyond a formal administrative routine and functions as a strategic governance mechanism that supports transparency, responsiveness, and professionalism. Clearly

defined and measurable indicators offer a coherent reference for civil servants, helping them understand expected performance standards as well as the responsibilities attached to the delivery of public services. As such, performance evaluation becomes a critical medium to secure bureaucratic processes that align with principles of accountability and integrity.

The study further reveals that effectiveness depends heavily on the integration between performance indicators and the competencies of public officials. Personnel who possess a strong grasp of evaluation methods, analytical reasoning, and data interpretation skills are more capable of translating evaluation findings into concrete improvements. Qualitative insights highlight that the ability of civil servants to utilize evaluation data plays a decisive role in determining the quality of follow-up actions. When evaluation is meaningfully linked to daily operational processes, internal reform can advance more swiftly and coherently. This was evident in improvements to workflow design, adjustments to service procedures, and enhanced coordination across units triggered by evaluation results. Thus, the success of performance evaluation rests not solely on the existence of indicators but also on the readiness of human resources to carry out sustained oversight and continuous improvement.

Consistent follow-up mechanisms also emerge as a decisive factor in ensuring that evaluation efforts produce tangible impacts on public governance. In both Garut and Malang, routine follow-up actions significantly strengthened the effectiveness of the evaluation process while deepening public accountability. When evaluation findings are discussed through coordination forums, review meetings, and internal audits, recommendations can be implemented more systematically and with clearer direction. By contrast, inconsistent follow-up undermines the strategic value of performance evaluation. Therefore, the integration of evaluation, reporting, and oversight functions is essential for embedding accountability within the operations of local government.

The relationship between performance evaluation and accountability becomes even more evident when interpreted through the theoretical lenses used in this study. Empirical findings align with Bovens' conceptualization of public accountability, which emphasizes performance standards, reporting obligations, and clear mechanisms of answerability. The use of performance indicators at the local level demonstrates how measurable standards enable government officials to assess program outcomes, communicate achievements to citizens, and justify resource utilization. Likewise, Patton's view on performance evaluation highlighting the importance of relevant and actionable data appears in practice as civil servants engage evaluation results to refine work strategies and improve service delivery. Bouckaert's perspectives on administrative reform further reinforce the importance of modern management systems, human resource development, and information technology as prerequisites for effective performance evaluation.

Overall, this study confirms that sustaining public accountability requires a comprehensive and continuous approach to performance evaluation. Clear indicators, competent officials, and consistent follow-up mechanisms must be supported by an organizational culture that values transparency, collaboration, and ongoing improvement. When evaluation, reporting, and internal monitoring are well integrated, local governments are better equipped to deliver governance that is reliable, effective, and responsive to community needs. These findings provide meaningful contributions to the development of performance evaluation practices in the public sector and enrich the academic discourse within the field of public administration.

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