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The Paradox of Local Government Performance Accountability in Jombang Regency

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ABSTRACT

This study analyzes the paradox of local government performance accountability in Jombang Regency: formal achievements under the Government Agency Performance Accountability System (SAKIP) indicate satisfactory performance but remain weakly connected to substantive development outcomes. This study used a qualitative case study approach, drawing on interviews with seventeen informants, observations of four strategic activities, and a review of nine sets of official documents. The data were analyzed using Miles and Huberman's interactive model, with Meyer and Rowan's institutional decoupling as the main explanatory framework, supported by Mardiasmo's accountability dimensions and Schacter's Information–Action–Response cycle. The findings revealed three main results. First, SAKIP implementation fulfilled formal requirements but remained substantively weak: macro performance was treated as a given condition, budget allocation was influenced by political considerations, evaluation emphasized administrative realization, and policy impact evaluation was absent from the practices examined. Budget shares for 82 percent of governmental affairs shifted by less than 0.5 percentage points over three years. Second, the paradox manifested in five forms of institutional decoupling sustained by four mechanisms: a counterproductive incentive ecosystem, limited cross-level verification, a temporal trap, and institutional fragmentation. Third, six inhibiting and six supporting factors shaped the decoupling equilibrium. The study recommends rebuilding the incentive ecosystem, integrating institutions, strengthening data capacity, sustaining feedback loops, and implementing tiered verification.

INTRODUCTION

As a developing country, Indonesia still faces weak accountability and transparency in managing public resources, reflected in corruption, inefficient public services, and low public trust. Its 2024 Corruption Perceptions Index score was 37, ranking 99th out of 180 countries (Transparency International, 2025).

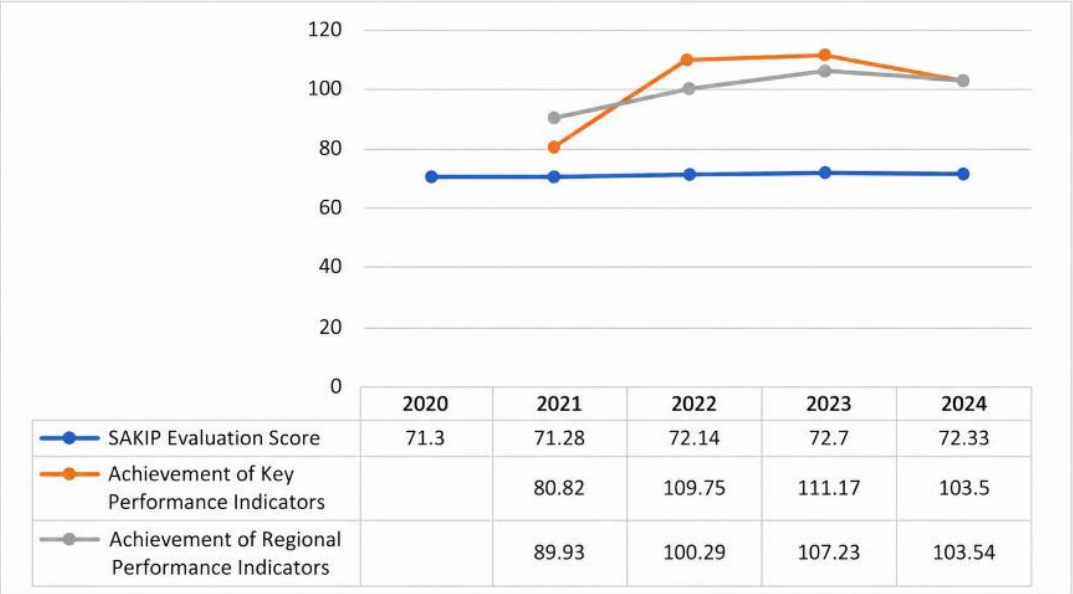
The Government Agency Performance Accountability System (SAKIP), reinforced by Presidential Regulation No. 29 of 2014, integrates planning, measurement, reporting, and performance evaluation to improve organizational performance and development outcomes (President of the Republic of Indonesia, 2014). It comprises activities, tools, and procedures for setting and measuring performance, collecting, classifying, summarizing, and reporting data, and fulfilling government agencies' obligation to account for program and activity success or failure in achieving organizational missions.

However, SAKIP implementation at the local government level remains challenging. The Ministry of Administrative and Bureaucratic Reform (2024) identified three issues: programs have not fully contributed to development outcomes, interagency silos persist, and agency-level performance accountability has been achieved without national

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performance accountability. A similar phenomenon occurs in Jombang. Aggregate achievement of reported Key Performance Indicators (KPIs) and Regional Performance Indicators (RPIs) exceeded 100 percent in 2022–2024 after lower achievement in 2021. However, SAKIP scores stagnated at 71–72, remaining in BB ("Very Good"), as shown in Figure 1.

Figure 1. Performance Accountability Achievement of Government Agencies in Jombang Regency, 2020–2024

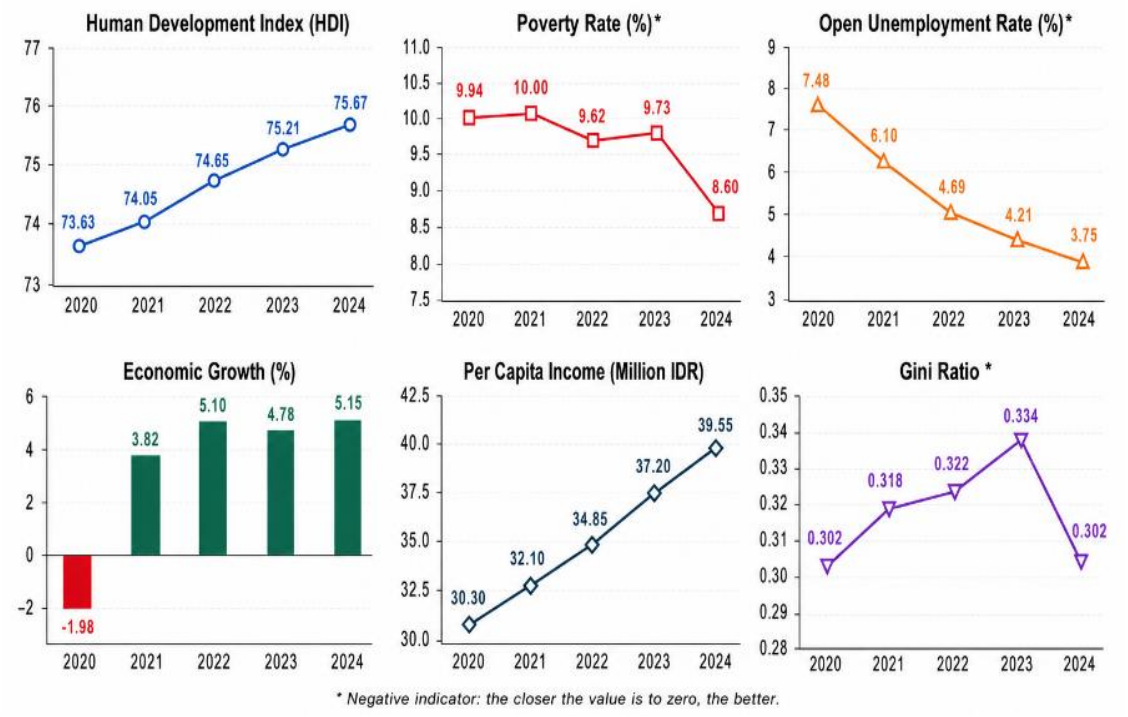


	2020	2021	2022	2023	2024
SAKIP Evaluation Score	71.3	71.28	72.14	72.7	72.33
Achievement of Key Performance Indicators		80.82	109.75	111.17	103.5
Achievement of Regional Performance Indicators		89.93	100.29	107.23	103.54

Source: Adapted from the Local Government Administration Report (LPPD) of Jombang Regency, 2020–2024.

Meanwhile, macro development indicators improved at different rates during 2020–2024. The Human Development Index (HDI) rose from 73.63 to 75.67, averaging 0.51 points annually; poverty declined from 9.94 to 8.60 percent, with fluctuations; the Open Unemployment Rate fell from 7.48 to 3.75 percent; and economic growth recovered from −1.98 to 5.15 percent, despite slowing in 2023. Per capita income increased from IDR 30.30 million to IDR 39.55 million, while the Gini ratio fluctuated, as shown in Figure 2 (Badan Pusat Statistik Provinsi Jawa Timur, 2025).

Figure 2. Achievement of Macro-Level Development Indicators in Jombang Regency, 2020–2024



Source: Processed from the Dynamic Table of the Central Bureau of Statistics of East Java Province.

These conditions illustrate a paradox: administrative achievement improves, yet SAKIP's contribution to development remains unclear. Van Thiel and Leeuw's (2002) performance paradox describes reduced control over outcomes when organizations optimize indicators while actual performance stagnates or deteriorates. Meyer and Rowan (1977) explain how organizations seek legitimacy through social norms, values, and expectations alongside rational efficiency, separating formal reports, systems, and procedures from practice. Symbolic compliance may leave behavior unchanged, separating formal arrangements from organizational decisions and activities. In SAKIP, the formal cycle can function administratively without producing tangible development changes. Institutional decoupling is therefore this study's main explanatory framework; macro-indicator improvements alone cannot establish SAKIP's contribution. DiMaggio and Powell (1983) distinguish coercive isomorphism through regulations and sanctions, mimetic imitation, and normative pressures from professionalism and professional standards.

The United Nations Development Programme (UNDP, 1997) describes governance as economic, political, and administrative authority over a country's affairs at all levels, guided by participation, rule of law, transparency, responsiveness, consensus orientation, equity, effectiveness and efficiency, accountability, and strategic vision. These principles underpin Indonesian bureaucratic reform and public accountability.

Sawir (2022) links good governance to accountability for the optimal use of public funds in public services. Imbaruddin (2016) notes that officials may justify actions through formal legal compliance despite moral and ethical shortcomings, and argues that accountability cannot be assessed without clearly defined expected performance. Mardiasmo's (2018) four interrelated dimensions comprise honesty and legal accountability

(integrity in using public resources and compliance with law); process accountability (efficient, effective, transparent procedures); program accountability (achievement of intended objectives); and policy accountability (public officials' responsibility for strategic decisions). Schacter's cycle comprises information (communicating performance), action (authorized evaluation and demands), and response (implementers' concrete follow-up) (as cited in Pattarani, 2022). Guerin et al. (2018) add clear accountability, appropriate control, adequate information, and clear consequences.

SAKIP planning connects the Regional Medium-Term Development Plan (RPJMD)/Strategic Plan (Renstra), Regional Government Work Plan (RKPD)/Annual Work Plan (Renja), and Performance Agreement with measurement, data management, reporting through the Government Agency Performance Report (LKjIP), and performance review and evaluation. It functions as a comprehensive performance management mechanism rather than simply annual reporting. The Local Government Administration Report (LPPD) and Local Government Accountability Report (LKPJ) operate under Government Regulation No. 13 of 2019 and Minister of Home Affairs Regulation No. 19 of 2024 (Government of the Republic of Indonesia, 2019; Ministry of Home Affairs, 2024). The 2024 regulation defines regional government performance through macro outcomes, including inequality, governmental affairs, and performance accountability. Examining these reports together traces how performance is reported, scrutinized, and followed up.

Ahyaruddin and Akbar (2018) found formal performance reporting without consistent use of feedback. Sofyani et al. (2018) identified institutional pressures and constraints in human resources, information systems, budgets, and measures. Mariandini et al. (2018) identified pressures and decoupling in Malang, alongside improvements in planning, budgeting, and evaluation. Khairul Muluk and Danar (2021) found performance agreements reproducing duties without organizational strategy. Thus, adopting accountability structures does not ensure substantive use.

Lestari and Salomo (2022) emphasize human resource quality, organizational capacity, leadership commitment, and external institutional pressure in SAKIP implementation. Setianto et al. (2021) found weak planning, evaluation, and improvement strategies despite organizational support; Salomo and Rahmayanti (2023) documented continuing institutional challenges in local government reform. This study examines how incentives, cross-level verification, follow-up timing, and institutional fragmentation operate together across the accountability cycle, using Mardiasmo's accountability dimensions and Schacter's Information–Action–Response cycle to organize empirical evidence within the institutional decoupling framework.

The substantive meaning of development performance also includes changes in communities. Fachruddin et al. (2020) documented changes in behavior, livelihoods, and economic activity in Kampung Inggris, Kediri; Fachruddin, Rahmawati, and Muzaqi (2024) identified livelihood and social-relation changes in villages affected by Dhoho Airport development. These regional examples distinguish reported institutional achievements from the social and economic outcomes communities experience.

Based on this phenomenon, this article aims to (1) describe and analyze local government performance accountability in Jombang Regency; (2) analyze the causes of the performance accountability paradox; and (3) identify inhibiting and supporting factors. It contributes conceptually to Indonesian SAKIP research, where discussion of formal

achievements and substantive outcomes remains limited, and offers practical recommendations for improving local performance accountability governance.

METHOD

This research employed a qualitative approach using a case study strategy in the Jombang Regency Government. A qualitative approach was selected because the paradoxical phenomenon of performance accountability requires an in-depth, contextual, and exploratory understanding of the behaviors, perceptions, motivations, and actions of government actors in their natural setting. The research site was selected based on the availability of comprehensive data access and the presence of a relevant paradoxical phenomenon to be studied.

Data sources included primary data from interviews and direct observations at the research site, as well as secondary data from official documents, reports, archival records, and relevant literature. The study used purposive sampling to select informants based on formal positions and direct experience implementing performance accountability. Seventeen informants were involved, with experience in planning, budgeting, oversight, policy administration, performance reporting, local service administration, and external scrutiny. The selection covered the main stages of the accountability process while withholding the specific posts and locations associated with individual accounts.

Interview evidence is presented using anonymized source identifiers INT01–INT16, assigned in order of first appearance in the article. The seventeen informants are represented in sixteen interview-source records because one record contains accounts from two participants whose statements were not separately attributed. The codes therefore identify source records, while the number of individual informants remains seventeen. Specific posts and subdistrict names are not linked to the codes in the article. The correspondence with the original thesis codes is retained in a separate record for the authors.

Data collection techniques included three complementary methods. First, the researcher conducted semi-structured interviews to allow flexibility in exploring informants' responses in greater depth (Esterberg, as cited in Sugiyono, 2013). Second, the researcher conducted participant observation during four strategic activities, enabling direct understanding of the social context (Slamet, 2019). Third, document review was carried out on nine groups of official documents, including performance reports, planning documents, meeting minutes, and policy archives, which served to strengthen the triangulation of the findings.

The four observation records concerned program-planning reviews at Bappeda, preparation of performance reports, a bureaucratic-reform evaluation and award activity, and evaluations of agency-level SAKIP implementation. The observation inventory covers December 2025–March 2026, while interview records extend to April 2026. These observations enabled comparison between the formal accountability procedures and the practices described by informants.

The document review covered nine groups of sources: performance reports including LPPD and LKPJ; Audit Board (BPK) audit reports; General Budget Policy and Provisional Budget Priorities and Ceilings (KUA-PPAS); SAKIP Evaluation Reports (LHE SAKIP); Regional Financial Management Index assessments; RKPD monitoring and evaluation; monitoring and evaluation of the Regent's priority programs; Legal Reform Index assessments; and development-planning documents. The budget comparison uses the 2023–2025 KUA-PPAS, and the planning comparison examines the RPJMD for 2018–2023 and

2025–2029. The source inventory lists LHE SAKIP documents for 2020–2025. These historical document periods are distinct from the fieldwork period.

Data reliability was maintained through two types of triangulation: source triangulation, which cross-checked data from informants, archives, and documents, and technical triangulation, which compared data from observations, interviews, and document reviews. Additional validation was performed through member checking, whereby the findings were confirmed with the informants to ensure data accuracy. The data analysis technique used the interactive model of analysis developed by Miles and Huberman (as cited in Abdussamad, 2021), which comprised four concurrent activities: data collection, data condensation through open coding and axial coding based on the research focus and research questions, data display in the form of matrices and thematic narratives, and conclusion drawing and verification.

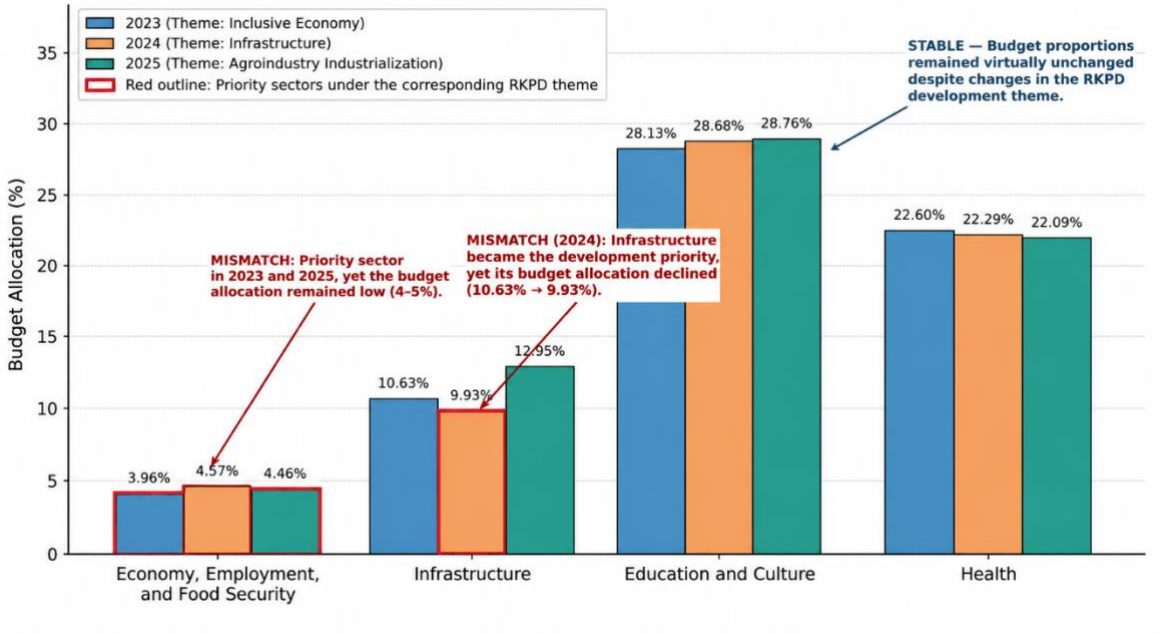
This study's analytical framework used Meyer and Rowan's (1977) theory of institutional decoupling to explain the gap between formal structures and actual organizational practices. Three complementary perspectives supported this explanation. Mardiasmo's (2018) public accountability dimensions, encompassing honesty and legal accountability, processes, programs, and policies, were used to examine the substance of accountability. Schacter's Information–Action–Response (I–A–R) accountability cycle (as cited in Pattarani, 2022) was used to analyze the dynamics of the accountability process. DiMaggio and Powell's (1983) concept of institutional isomorphism was used to interpret the institutional pressures sustaining formal compliance. The analysis traces relationships within this qualitative case and does not estimate the causal effect of SAKIP on changes in regional macro indicators.

RESULT

Implementation of Local Government Performance Accountability in Jombang Regency

Regarding the dimensions of honesty and legal accountability, favorable formal assessments were found to have been achieved. The regional government's financial management received consecutive Unqualified Opinions (WTP), while the Regional Financial Management Index (IPK) achieved a "Good" rating in 2024, with 99–100% consistency between planning and budgeting documents. Analysis of the KUA-PPAS data for 2023–2025 revealed a highly stable budget allocation structure. Of the 39 governmental affairs, 32 (82%) experienced shifts in budget allocation proportions of less than 0.5 percentage points over the three years, while the three largest sectors - Education (28%), Health (22%), and Finance (19%) - consistently accounted for approximately 70% of total regional expenditure. As Figure 3 shows, the allocation structure remained largely fixed despite changes in the development priorities outlined in the Regional Government Work Plan (RKPD). In addition, an informant described performance targets established at levels that could be readily achieved (INT01). The document analysis identified 18 of 35 indicators in the 2025 LPPD with achievement rates exceeding 100%, including one reported at 1,966.67%.

Figure 3. Mismatch Between the RKPD Development Themes and the Actual Budget Allocation in Jombang Regency, 2023–2025

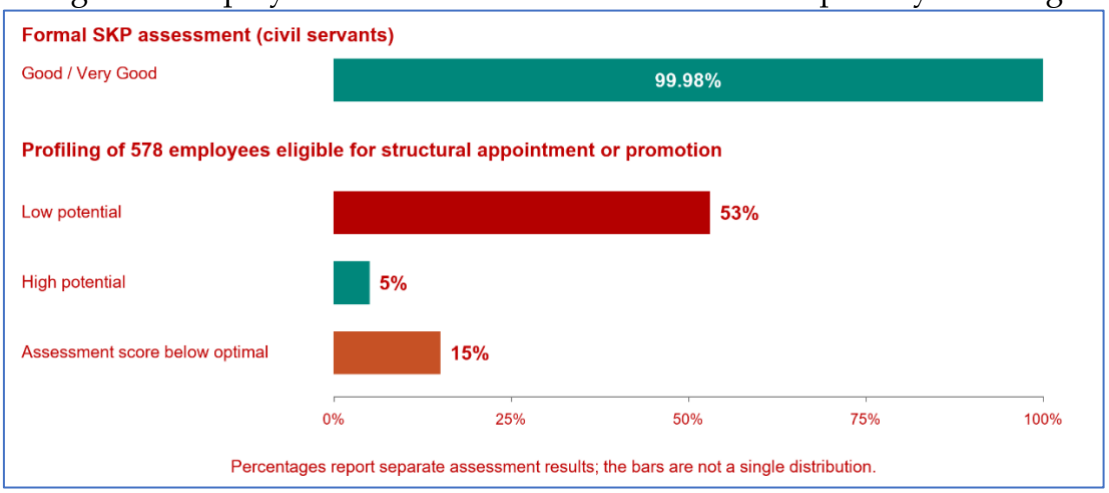


Source: Processed from the 2023–2025 KUA-PPAS of Jombang Regency

Figure 3 shows a persistent mismatch between the annually changing themes of the Regional Work Plan (RKPD) and the unresponsive budget allocation structure. In both 2023 and 2025, the Economy, Employment, and Food Security sectors were prioritized, yet their budget allocation remained around 4–5% and did not increase significantly. In 2024, when infrastructure was designated as the RKPD development priority, its budget allocation dropped from 10.63% to 9.93%. In 2025, the allocation rose to 12.95% after the development theme shifted. Interview accounts also described political negotiations and prior commitments that limited changes in allocation (INT01; INT02; INT03).

The favorable financial assessments did not mean that all weaknesses in financial management had been resolved. The audit comparison identified fourteen BPK findings, six of which were recurring. Interview accounts also described tension between statutory expenditure requirements, limited fiscal capacity, and political demands in determining allocations (INT01; INT03; INT04). Thus, the budget pattern should be read alongside the audit findings and accounts of the allocation process, rather than as a direct measure of whether each expenditure item was effective. The SAKIP evaluation also criticized targets expressed as ranges and targets set at or below previous actual performance. At the same time, BPK identified weaknesses in the basis for determining own-source revenue targets. Another interview account also described politically sensitive findings that were not fully recorded in review reports, with the review of some items confined to administrative requirements (INT05).

Figure 4. Employee Performance Assessment and Competency Profiling



Source: Compiled from BKPSDM data of Jombang Regency, 2025.

Note: SKP ratings and profiling assess different constructs and populations. The profiling percentages report separate assessment results and are not presented as mutually exclusive categories.

In the process accountability dimension, the entire SAKIP cycle, from planning to evaluation, was implemented in accordance with the applicable regulations and digitized through the e-SAKIP system. However, in practice, the evaluation process emphasized budget realization and document completeness because these were considered the easiest aspects to assess, while program efficiency and effectiveness were not systematically evaluated in the practices examined. As one informant (INT06) stated, the stagnant SAKIP evaluation score of 71–72 resulted from the planning process failing to establish clear cause-and-effect relationships and from low use of performance information for decision-making. The same informant also noted that indicators often measured outputs rather than outcomes and did not meet the criteria of being specific, measurable, achievable, relevant, and time-bound (SMART). Process accountability was also reflected in individual employee performance management, as shown in Figure 4. Data from the Regional Civil Service and Human Resources Development Agency (BKPSDM) indicated that 99.98% of civil servants received either a "Good" or "Very Good" rating in their Employee Performance Targets (SKP). However, the profiling results for 578 employees eligible for structural appointment or promotion showed that 53% were classified as having low potential and only 5% as having high potential; the assessment also identified 15% with scores below optimal. These figures describe different measures and populations: current SKP performance ratings and the potential of employees assessed for appointment or promotion. The contrast points to a staff-development issue, but does not, by itself, establish that the SKP ratings were invalid.

At the subdistrict level, an informant (INT07) explained that performance agreements, quarterly reports, and LKjIP were submitted on time, while their substance largely followed the previous year's format with numerical adjustments. Observation of report preparation identified a change in the calculation of one indicator that increased its achievement value without consistency with the operational definition established during planning. The review also found that LPPD was not formally discussed as a source of lessons for the following period. Although the 2024 and 2025 reports showed improvements in presentation, explanations of how activities contributed to performance remained limited.

RKPD monitoring documents for 2024 and 2025 recorded physical and financial realization without a corresponding column explaining contributions to outcomes. Another informant (INT08) explained that missed targets tended to prompt accelerated spending rather than reconsideration of program design. Analysis of the 2022–2023 LPPD found repeated narratives with numerical adjustments and an efficiency calculation based on subtracting budget-realization percentages from achievement percentages; one reported result was 395.80%. This calculation did not establish the relationship between resources used and program effects.

One interview account (INT05) identified an incentive problem in the Employee Income Supplement (TPP), for which budget realization was included as a calculation factor. According to this account, this encouraged agencies to spend available budgets and could encourage specifications beyond actual needs, while performance management remained weak. The evidence therefore concerned both the procedures used to measure performance and the incentives attached to those procedures.

In the dimension of program accountability, the findings revealed three parallel program streams operating without integration: the Ministry of Home Affairs' program nomenclature, the Regent's priority programs, and the Regent's ad hoc directives. The causal relationship between implemented programs and the achievement of regional macro indicators had not been explicitly established. In fact, the implementing regional apparatus did not recognize the thematic labeling of programs introduced during the planning stage until the reporting period, as described in one interview account (INT05). Another informant (INT09) explained that macro-level performance was treated as a "given," where numbers emerged without a causal understanding of the factors underlying their achievement. Other interview accounts also identified weak performance cascading, limited staff capacity, rigid planning timelines, and political dynamics as constraints on establishing the relationship between agency programs and regional outcomes (INT01; INT06; INT08).

The review of the Regent's priority-program monitoring records showed that 48 of the Regent's subprograms were mapped onto the Ministry of Home Affairs' nomenclature, which had a different structure. Of 72 monitoring rows, 50 (approximately 69%) recorded actual implementation constraints, while monitoring of the Regent's priority programs remained separate from regular RKPD monitoring. An interview account (INT05) described livestock grants as an example of the missing evaluation of program continuity and effects. There was no systematic monitoring of whether the livestock developed successfully or whether assistance improved the economic condition of vulnerable groups, even when activities and recipients were repeated. During the planning review at Bappeda, discussion of whether programs addressed the underlying problems was limited. In contrast, a participant in the observed review described planning and SAKIP as administrative work alongside assignments from the Regent. In the stunting example, the same interview source reported that agencies only recognized the thematic tag during reporting and that central evaluations often relied on information entered by local operators.

In the policy accountability dimension, evaluation of policy impacts or the achievement of policy objectives was not identified in the practices described in one interview account (INT10). Changes were generally prompted by technical problems, changes in higher-level legislation, or leadership requests, rather than evaluation of the original policy objectives. Resource allocation decisions were also influenced by political dynamics. Another interview account (INT03) explained that rejecting certain budget

allocations could be treated as an obligation, or "debt," to be accommodated in subsequent budget periods. A further account (INT02) described the emphasis on activities with immediate public visibility, while another informant (INT11) criticized attention to ceremonial and popular projects. The contrast between ambitious targets for indicators monitored by the central government and conservative targets for community-level outcomes was also identified in the interviews and document analysis. One interview account (INT10) also described limited discussion of the rationale for regulations below the regional level. At the same time, another (INT01) identified scattered data and limited analysis as constraints on evidence-based policy decisions.

Within the Information–Action–Response (I–A–R) accountability cycle, all three components were constrained. At the information stage, performance documents were available, but their use and dissemination remained limited. Information tended to emphasize achievements and was presented through lengthy reports that attracted little public engagement. An informant (INT12) reported being unaware of the LPPD and LKPJ and having to contact the relevant regional apparatus to obtain information directly. Another informant (INT06) described data availability alongside a weak culture of using it for evaluation and decision-making, and reported plans for an integrated platform covering planning through reporting.

At the action stage, evaluation mechanisms were implemented, DPRD submitted recommendations, and public participation was provided through development-planning deliberations. However, responses and feedback were not managed effectively. An informant (INT08) described participation that concentrated on physical infrastructure proposals rather than strategic development issues. The available arrangements did not provide a structured channel for collecting and processing public responses to performance information. Another informant (INT12) also described government responses that became stronger when an issue attracted public attention, and questioned some responses to claims from less credible media sources.

At the response stage, the lack of a structured follow-up process was reflected in DPRD recommendations that received verbal responses without substantive changes in planning and budgeting (INT11). Another informant (INT13) explained that recommendations were received in April, after much of the planning process had already been completed, and that follow-up could involve matching existing activities to incoming recommendations rather than developing a responsive action. An informant (INT11) said a reasoned, evidence-based response would be useful even when a recommendation could not be accepted.

The document review supported these accounts. Follow-up sections in the 2022 and 2023 LKPJ repeated a brief general account, while the more detailed formats used in 2024 and 2025 still emphasized activities rather than their effects. Reviewed LHE SAKIP reports repeated concerns about causal logic, business processes, and the utilization of performance information. Comparison of the RPJMD for 2018–2023 and 2025–2029 identified eight recurring macro-development problems. These findings concern recurring problems and recommendations, rather than identical content across the entire planning documents.

Institutional Decoupling: The Gap Between Formal Structures and Actual Practices

The findings identified five empirical forms of separation between formal accountability arrangements and actual practices, as presented in Table 1. The table brings together the evidence on program fragmentation, evaluation and monitoring, performance

information, target setting, and reporting. Their relationship to institutional decoupling is discussed in the following subsection.

Table 1. Five Forms of Institutional Decoupling in the Implementation of SAKIP in Jombang Regency

Form of Decoupling	Empirical Manifestation	Field Evidence
Fragmentation of Three Program Streams	The Ministry of Home Affairs' nomenclature program, the Regent's priority programs, and the Regent's ad hoc instructions operate in parallel without an integrated accountability mechanism.	Interview account (INT05): implementing agencies did not recognize thematic labels until reporting.
Ritual Evaluation	Monitoring and evaluation focus on document completeness and budget realization, while substantive verification remains weak at both the local and central levels.	Recurring recommendations on causal logic and performance-information use in the reviewed LHE SAKIP documents.
Nonfunctional Information	Performance information is produced to fulfill procedural requirements, with limited use as a basis for decision-making and organizational improvement.	An informant (INT12) was unfamiliar with the LPPD and LKPJ
Target Gaming	Targets are set at easily achievable levels, producing high reported achievement without demonstrating the contribution of programs to community outcomes.	Easily achievable targets described in an interview account (INT01); 18 of 35 indicators in the 2025 LPPD exceeded 100% achievement.
Mechanical Reporting	Reports emphasize procedural completion and descriptions of activities, with limited analysis of effects; recurring recommendations remain unresolved.	Repetitive follow-up accounts in LKPJ; eight recurring macro-development problems across the RPJMD for 2018–2023 and 2025–2029.

Source: Processed from Research Results

Inhibiting and Supporting Factors of Performance Accountability

Understanding what occurred (the accountability dimension) and why it occurred (institutional decoupling) opened up questions about the factors shaping these dynamics.

The findings identified six inhibiting factors and six supporting factors, all of which are summarized in Table 2.

Table 2. Synthesis of Inhibiting and Supporting Factors of Local Government Performance Accountability in Jombang Regency

Inhibiting Factor	Supporting Factor
Limited capacity of human resources for performance management	A clear regulatory framework (Presidential Regulation No. 29/2014, Ministry of Administrative and Bureaucratic Reform Regulations No. 88 and 89/2021, Regent Regulation 47/2022)
Populist and ceremonial oriented leadership	Consistent evaluation pressure from the central government
Political Dominance in Budget Allocation	Substantive technical assistance from the Organization Section and Inspectorate
A Procedural Organizational Culture Resistant to Change	The Development of information systems through e-SAKIP
A Counterproductive incentive ecosystem (budget absorption-based performance allowances, follow-up-based Inspectorate indicators, and target gaming)	Leadership commitment as a differentiating factor in implementation quality
Lack of institutional integration of performance management institutions	Gradual improvements of internal evaluation mechanisms since 2025

Source: Processed from research results

The first and most frequently cited inhibiting factor was the limited capacity of human resources for performance management, particularly in formulating outcome indicators and establishing program logic (INT01; INT06; INT14). The profiling results in Figure 4 provided additional context on staff-development needs. Leadership oriented toward popular appeal and ceremonial activities was reflected in the Regent's ad hoc directives, which were not integrated into formal planning documents. Political influence in budget allocation was reflected in interview accounts and the mismatch between the RKPD themes and budget allocations (Figure 3). A procedural and change-resistant organizational culture further constrained opportunities for improvement. In addition, a counterproductive incentive ecosystem comprised three simultaneous policy configurations: budget absorption-based performance allowances, follow-up-based Inspectorate indicators, and easily achievable targets. Finally, institutional fragmentation in performance management completed the six inhibiting factors. As one informant (INT15) stated, SAKIP was perceived

as an additional administrative burden rather than as an integral component of day-to-day management. Another informant (INT16) similarly described the accountability system as running alongside daily operational work.

In contrast, six supporting factors were identified: a clear regulatory framework (Presidential Regulation No. 29/2014; Ministry of Administrative and Bureaucratic Reform Regulations No. 88/2021 and No. 89/2021; and Regent Regulation No. 47/2022), consistent central government evaluation pressure, technical assistance from the Organization Section and the Inspectorate that was starting to address substantive issues, the development of information systems through e-SAKIP, leadership commitment as a differentiating factor in implementation quality (with one subdistrict administration demonstrating relatively stronger implementation due to leadership commitment), and gradual improvements in internal evaluation mechanisms that were starting to move from document checking to discussing the substance of planning in 2025. The regulatory framework also includes national guidance on accountability evaluation and performance cascading (Ministry of Administrative and Bureaucratic Reform, 2021a, 2021b). In that subdistrict case, interview accounts associated improvement with sustained leadership attention, although understanding of outcome-based performance remained limited (INT14; INT15).

DISCUSSION

Implementation of Local Government Performance Accountability in Jombang Regency

Findings on honesty and legal accountability show that formal compliance did not fully reflect the substantive honesty Mardiasmo (2018) envisioned. The unqualified audit opinion, the "Good" IPK rating, and consistency between planning and budgeting documents indicated the fulfillment of formal requirements. However, recurring audit findings, politically influenced allocations, and readily achievable targets limited the use of these achievements as evidence of substantive accountability. Stable budget shares do not, by themselves, establish inefficiency, because statutory allocations and limited fiscal capacity also constrain budgeting. Read together with the interviews, it shows the difficulty of reconciling development priorities, regulatory requirements, and political commitments within an accountable allocation process.

In the process dimension, the formal cycle operated through established procedures and e-SAKIP, while evaluation remained concentrated on document completeness and budget realization. This condition reflected the persistence of rule-based accountability without a corresponding strengthening of performance-based accountability (Sawir, 2022). Indicator recalculation and repeated use of reporting formats showed how administrative completion could displace reflection on actual performance. Guerin et al. (2018) argue that an effective accountability system requires sufficient, relevant, and valid information. The Jombang findings indicate that this requirement concerns the way information is interpreted and used, as well as its availability. SKP ratings and competency profiling should therefore be examined together for staff development while preserving the distinction between assessed performance and potential.

Program accountability lost its substantive foundation when macro-level performance was treated as a "given," where numbers emerged without a causal understanding of the factors underlying their achievement. In line with Mariandini et al. (2018) on the limited development of an outcome-oriented mindset, this study identified a more fundamental problem: a structural inability to establish a logical results chain linking activities, outputs, outcomes, and impacts. The term "performance-given" describes this condition within the

case. It does not imply that macro outcomes are independent of government action; it describes the absence of an explicit explanation of how programs contributed to those outcomes. Three separate program streams and thematic labels unknown to implementers made that contribution difficult to trace.

In the policy dimension, the absence of systematic impact evaluation left strategic decisions without a documented assessment of whether previous policies had achieved their purposes. The practice of turning rejected allocations into obligations for later periods suggested that political commitments could exert a stronger influence than the performance accountability mechanism. The contrast between ambitious targets monitored by the central government and conservative community-outcome targets also suggested responsiveness to external evaluators, consistent with coercive isomorphism (DiMaggio & Powell, 1983).

The Information–Action–Response cycle explains how weaknesses in the four accountability dimensions persisted over time (Schacter, as cited in Pattarani, 2022). Information was produced without adequate dissemination or use; scrutiny occurred without structured feedback management; and responses emphasized acknowledgment and administrative follow-up. The recurrence of development problems, evaluation recommendations, and audit findings indicated that the cycle had not consistently generated cumulative organizational learning. This interpretation also relates the findings to Sudrajat (2021), whose emphasis on accountability and transparency in financial policymaking supports the need for scrutiny by DPRD and the public.

The distinction between institutional achievement and substantive change is also relevant when interpreting development outcomes. Changes in livelihoods and community behavior identified in Kampung Inggris (Fachruddin et al., 2020), and the social and economic effects of Dhoho Airport development on surrounding villages (Fachruddin, Rahmawati, & Muzaqi, 2024), show why explanations of development performance need to consider changes within communities. In Jombang, the "performance-given" condition left this link insufficiently examined: aggregate figures were reported, while the contribution and distribution of program benefits were not systematically explained.

Institutional Decoupling: Gap between Formal Structures and Actual Organizational Practices

These five forms of institutional decoupling explain the gap between formal structures and actual organizational practices (Meyer & Rowan, 1977). Three aspects are particularly important to this case's contribution: ceremonial program tagging, in which thematic labels were unknown to the implementing regional apparatus; the absence of a learning loop, reflected in repeated program implementation without impact evaluation; and limited cross-level verification capacity, which allowed substantive weaknesses to remain insufficiently examined. Remarks from a central-government representative during the observed bureaucratic-reform evaluation and award activity, noting the lack of corresponding improvement in macro indicators despite large numbers of regional apparatus and civil servants, provided broader policy context. This observation supports the issue's relevance beyond the immediate research setting, while the empirical explanation remains grounded in the Jombang case.

This institutional decoupling was sustained by four mutually reinforcing structural mechanisms. The first mechanism was a counterproductive incentive ecosystem consisting of three concurrent policy configurations: a performance allowance (Employee Income Supplement/TPP) tied to budget realization, which encouraged maximum budget

absorption rather than efficiency; follow-up on audit recommendations serving as an indicator of Inspectorate performance, creating incentives to emphasize recorded resolution without equally verifying substantive implementation; and performance targets designed to be easily achievable, thus weakening the consequences of poor performance. Together, these three incentives created an equilibrium in which administrative success could be maintained without resolving weaknesses in outcomes. The second mechanism was limited verification capacity at each level of government, which allowed substantive weaknesses at one level to remain insufficiently examined at higher levels. The third mechanism was a temporal trap embedded in the accountability cycle, whereby the Regional House of Representatives (DPRD) recommendations received in April were structurally delayed because much of the planning process had already been completed. The fourth mechanism was institutional fragmentation: planning followed the Ministry of Home Affairs, oversight followed the Financial and Development Supervisory Agency (BPKP), and performance accountability followed the Ministry of Administrative and Bureaucratic Reform (KemenPANRB), with each system operating independently at the local government level. These mechanisms were inferred from combined interviews, observations, and documentary evidence; they explain the persistence of this pattern in this case.

These four mechanisms formed a negative cycle that began with planning not based on cause-and-effect analysis, resulting in implementation disconnected from objectives, followed by evaluations that failed to address substantive issues. As a result, limited substantive feedback was generated to improve performance in the next period. These findings were consistent with Mariandini et al.'s (2018) analysis of institutional pressures and the persistence of weaknesses in an outcome-oriented mindset, alongside improvements in some management processes. They also expanded on this by exploring the incentive configuration that explained why decoupling persisted.

The configuration also clarifies the relationship between the Jombang findings and earlier research. Ahyaruddin and Akbar (2018) described the limited use of performance information as feedback, while Khairul Muluk and Danar (2021) identified separation between formal performance arrangements and organizational practice. In Jombang, the three incentive arrangements, verification gaps, timing of recommendations, and fragmented responsibilities operated together. This interaction helps explain why correcting one document or complying with one evaluation recommendation did not necessarily change the wider management process. The adaptive equilibrium refers to the continued compatibility of administrative compliance with established organizational interests and routines; it does not require every actor to share the same intention. The three program streams also had different accountability channels: the official nomenclature structured administrative planning, budgeting, and reporting; the Regent's priorities carried separate monitoring and public commitments; and ad hoc instructions were accounted for vertically to the Regent. Consequently, no single channel fully explained actual agency activity. In institutional terms, regulations and external evaluations created coercive pressure, while repeated reporting formats reflected mimetic routines. The limited internalization of outcome-oriented practices indicated that professional expectations had not yet become a consistent basis for everyday management.

A related coordination problem was identified by Abror and Fachruddin (2025) in the management of the Tumpak Sewu Waterfall tourist attraction, where divided institutional interests and administrative arrangements constrained cooperation. Although that study

concerns tourism management, its findings help interpret the Jombang evidence that shared objectives are difficult to implement when responsibilities and accountability arrangements remain divided. In the present case, planning followed the Ministry of Home Affairs, oversight followed BPKP, and performance accountability followed KemenPANRB, while the three local program streams added another layer of separation. Institutional integration therefore concerns agreement over objectives, authority, evaluation, and follow-up, as well as the use of a common information system.

The findings on verification and information use also extend the interpretation of the accountability cycle. De Bree and Stoopendaal (2020) showed how supervision of the actual use of management systems can reveal decoupling and support recoupling. George et al. (2020) distinguished intended from actual performance-information use by local politicians and identified differing effects of institutional pressures. These studies support attention to observable use of reports, evaluation findings, and recommendations. In Jombang, a recorded response or a completed reporting requirement did not necessarily demonstrate that a problem had been examined or that the next planning decision had changed.

Inhibiting and Supporting Factors

Table 2 reveals an asymmetry between factors that encouraged formal compliance and those that determined substantive implementation. Regulations and central evaluations provided external pressures, whereas human resource capability, leadership priorities, organizational culture, and incentive arrangements affected the use of accountability procedures within local government. However, supporting factors were not exclusively external: technical assistance, leadership commitment, e-SAKIP development, and improvements in internal evaluation also depended on local organizational practice. External pressures generated compliance with documents and procedures, reflecting coercive and normative isomorphism, while the capacity and incentives of implementing organizations determined whether that compliance produced meaningful changes. These findings extend the discussion of organizational capacity and leadership in Lestari and Salomo (2022) by showing how incentive structures can reinforce or constrain the use of that capacity.

The positive subdistrict case and the beginning of more substantive internal reviews indicate that the separation between formal requirements and practice was not uniform. Leadership commitment and assistance from the Organization Section and Inspectorate created opportunities to examine performance logic more closely. At the same time, the three interlocking incentive arrangements could limit the effects of isolated improvements: a technically better indicator would have limited value if easy targets remained advantageous, and a completed follow-up record would have limited value if the substantive effect were not checked. The findings therefore support examining interactions among capacity, leadership, incentives, and verification when explaining variation in implementation quality. Staff also handled accountability tasks alongside other duties, while rotation and scattered data weakened continuity. An interview account from that case (INT15) reported that innovations addressing local needs could be difficult to translate into the formal accountability documents. These conditions show why leadership commitment must be paired with staff continuity, analytical capacity, and reporting arrangements that reflect actual work.

The importance of explicit program logic also has a planning dimension. Fachruddin, Rahmawati, Muzaqi, et al. (2024) used the tracking, analyzing, imaging, and deciding stages

of the TAID model to formulate empowerment scenarios for communities affected by Kediri International Airport. The relevance of that study lies in making conditions, possible developments, and strategic choices explicit before deciding on programs. In Jombang, the absence of such an explicit relationship between problems, program choices, and expected outcomes contributed to the "performance-given" condition. This comparison informs the interpretation of the planning weakness; the effectiveness of the TAID model as a SAKIP intervention was not tested in the present study.

CONCLUSION

Based on the results and discussion, this study concluded that the performance accountability paradox in Jombang Regency, characterized by favorable achievement of Key Performance Indicators (KPIs) and Regional Performance Indicators (RPIs) without a clear explanation of the accountability system's contribution to substantive development outcomes, could not be explained solely by technical weaknesses in performance measurement. Rather, the paradox represented an adaptive equilibrium sustained by a structural disconnection between the formal accountability cycle and actual development practices.

First, local government performance accountability in Jombang Regency met formal compliance across all dimensions of public accountability but remained substantively weak in the practices examined. In the honesty and legal dimension, financial reporting received favorable formal assessments, as reflected in the unqualified audit opinion (WTP) and the "Good" Regional Financial Management Index (IPK) rating. However, political considerations drove budget allocations, with 82% of government functions changing budget shares by less than 0.5 percentage points over three years, while performance targets were set at readily achievable levels. Within the process dimension, the entire accountability cycle was implemented and digitized through the e-SAKIP information system. Nevertheless, evaluation remained focused on budget realization and document completeness.

In contrast, personnel information showed that 99.98% of civil servants received "Good" or "Very Good" SKP ratings, while 53% of the 578 employees profiled for appointment or promotion had low potential. Within the program dimension, three parallel program streams operated without integration, and no causal linkage was established between program implementation and macro-level performance. Within the policy dimension, the practices examined lacked systematic evaluation of policy impacts. Likewise, the Information–Action–Response accountability cycle stalled at every stage.

Second, the performance accountability paradox occurred because SAKIP operated through institutional decoupling. This separation manifested itself in five forms: the fragmentation of three parallel program streams, ritualistic evaluation and monitoring, nonfunctional performance information, target gaming, and procedural reporting. This institutional decoupling was sustained by four mutually reinforcing structural mechanisms: a counterproductive incentive ecosystem, limited cross-level verification capacity, the temporal trap embedded in the accountability cycle, and institutional fragmentation in performance management. Together, these four mechanisms formed a self-reinforcing negative cycle that produced formal compliance without consistent substantive improvement.

Third, six inhibiting and six supporting factors were identified. The six inhibiting factors included limited human resource capacity, populist-ceremonial leadership, the

dominance of political interests, procedural organizational culture, a counterproductive incentive ecosystem, and institutional disintegration. The six supporting factors included a clear regulatory framework, consistent evaluation pressure from the central government, substantive technical assistance, the development of the e-SAKIP information system, leadership commitment, and gradual improvements in internal evaluation mechanisms. This asymmetry reflected strong external pressure for formal compliance alongside internal constraints on substantive implementation. Local leadership, technical assistance, and improved internal reviews also provided support. Institutional decoupling therefore depended on the interaction among external pressures, internal capacity, and incentive arrangements.

This study develops five case-based conceptual contributions to the SAKIP literature in Indonesia: (1) the performance-given concept that describes macro performance being treated as a given condition without an explicit causal explanation; (2) ceremonial tagging; (3) the absence of a learning loop; (4) the weakness of cross-level verification; and (5) a counterproductive incentive ecosystem as a configuration of three simultaneous policies (TPP based on budget absorption, audit recommendations as indicators of supervisory performance, and easy targets without consequences) that are interlocked. Theoretically, these findings suggest that the separation between formal structures and actual practices in Jombang operates as an adaptive equilibrium that requires simultaneous interventions on internal capacity and the incentive ecosystem, not just regulatory strengthening.

Recommendations

From a practical perspective, improving performance accountability is not achieved by further strengthening administrative procedures, which are already well established, but by addressing five underlying problems. First, the incentive ecosystem should be reconstructed by revising the performance allowance (TPP) so that budget realization alone does not determine a favorable assessment. The efficient use of resources is evaluated alongside service quality and outcomes, separating the assessment of Inspectorate performance from mere closure rates for audit recommendations, independently verifying the quality of follow-up, and establishing an outcome-based reward and punishment system in which SAKIP evaluation results have tangible consequences for budget allocation and the performance assessment of regional apparatus leaders. Second, the institutional arrangements for performance management should be integrated through a single business process and a single platform that unifies the accountability frameworks of the Ministry of Home Affairs, the Financial and Development Supervisory Agency (BPKP), and the Ministry of Administrative and Bureaucratic Reform at the local government level, while also integrating the Regent's priority programs and ad hoc directives into the official program nomenclature and the Regional Government Work Plan (RKPD).

Third, data capacity and evidence-based decision-making should be strengthened through the consolidation of data into a single analytical platform, outcome-based monitoring dashboards that are publicly accessible in real time, performance targets expressed as a single numerical value based on historical data, the establishment of an independent performance data validation committee, and the inclusion of causal analysis narratives in the Local Government Administration Report (LPPD) and the Government Agency Performance Report (LKjIP). Fourth, feedback and continuous improvement mechanisms should be strengthened by requiring impact evaluations before programs are replicated, institutionalizing policy evaluation, developing longitudinal tracking of the

follow-up to Regional House of Representatives (DPRD) recommendations, and providing special treatment for recurring issues in successive Regional Medium-Term Development Plans (RPJMDs). Fifth, cross-level verification mechanisms should be strengthened, and temporal misalignment in the accountability cycle should be addressed through stronger field verification by the central government, synchronizing the timing of DPRD recommendations with the planning cycle, and facilitating media and civil society organizations as channels for external verification.

The findings are limited to a single local government, the available documentary records, and the perspectives of the informants involved. Further research should address these limitations by testing the proposition of decoupling as an adaptive strategy in different regional contexts, especially those that have succeeded in overcoming the stagnation at the BB (Very Good) performance category, examining policy designs to transform the configuration of three interlocking incentives, involving the perspective of the community as service recipients, and verifying the findings in a more stable government period with more comprehensive data access.

DECLARATION OF INTEREST

The authors declare no conflict of interest regarding the research, authorship, and publication of this article.

ETHICAL CONSIDERATION

Participation in the interviews was voluntary, and informants gave oral consent. The researcher explained that their identities would be kept confidential so that they could speak freely. Although informants were willing to be identified, the article protects their identities through anonymized interview-source identifiers and by omitting specific posts and subdistrict names associated with individual accounts. The authors retain the correspondence between article identifiers and the original thesis codes separately. Access to informants and other data sources was granted by the relevant institutions in response to written research requests. These institutional permissions concerned research access and did not constitute formal ethics-committee approval.

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