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The Performance Measurement System of the Kutawaringin Sub-District Government: An Analysis Based on Key Performance Indicators

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Abstract: This study aims to analyze the alignment of the Key Performance Indicators (KPIs) used by Kutawaringin Sub-district with its institutional functions as mandated by regulatory frameworks and outcome-based public sector performance management theory. The main issue addressed is the misalignment between the existing KPIs and the sub-district's coordinative role. A qualitative approach with a framework analysis design was employed, using in-depth interviews, participatory observation, and document review conducted between January and July 2025. The findings reveal that dominant KPIs, such as the Community Satisfaction Index and the number of rapidly developing villages, focus heavily on administrative outputs and fail to capture the sub-district's cross-sectoral coordination outcomes. Key obstacles include inconsistent indicators, weak inter-agency collaboration, and the absence of technical guidance. As a response, an inter-agency forum proposed the Sub-district Synergy Score as a more relevant indicator aligned with the sub-district's substantive mandate. Although still in early adoption, this indicator is currently being piloted for medium-term performance assessment. The study emphasizes the need to strengthen collaborative governance and ensure the substantive validity of performance indicators, thereby contributing to the development of outcome-oriented KPI frameworks for non-sectoral public organizations in Indonesia, particularly at the sub-district level.

Keyword: Collaborative Governance, Key Performance Indicator, Performance Management, Outcome.

INTRODUCTION

In Indonesia's regional government system, sub-districts (kecamatan) play a strategic role as the frontline of public service delivery, while also serving as a vital intermediary between district/city-level policies and territorial dynamics. This mandate is affirmed under Indonesian regulation (UU 23/2014, Article 221), which requires each region to establish sub-districts in order to enhance coordination in governance, public services, and the empowerment of village and urban neighborhood communities (desa/kelurahan). This mandate is further explained

under Indonesian regulation (Government Regulation/PP 18/2016, Article 50 paragraphs 1 and 3), which clearly states that sub-districts, as part of the regional apparatus, are responsible for coordinating government affairs within their territories and for implementing certain delegated functions from the regent or mayor.

In such institutions, performance should not be measured using sectoral indicators. As emphasized by Mahmudi (2015) performance measurement in the public sector must reflect the achievement of substantive outcomes, not just administrative outputs. Bastian (2016) also affirms that public sector organizations must demonstrate their effectiveness in delivering public value, especially through mechanisms that promote accountability and responsiveness. Within this context, performance indicators must be aligned with the institution's core business and strategic mandate.

Regulatory frameworks such as Presidential Regulation No. 29/2014 and PermenpanRB No. 53/2014 further emphasize that government performance should be managed based on measurable results. These regulations require that performance measurement systems focus on both outputs and outcomes, forming the foundation of the Government Agency Performance Accountability System (SAKIP). In the case of sub-districts, this calls for outcome-based indicators that reflect their cross-sectoral coordination roles. Unfortunately, many sub-districts still rely on generic administrative indicators, such as the Community Satisfaction Index (IKM), due to the ease of data availability rather than the strategic relevance of the indicator itself.

The case of Kutawaringin Sub-district in Bandung Regency illustrates this issue. Its Strategic Plan (2021–2026) sets two general goals: improving public service quality and enhancing village governance. However, the performance indicators used, IKM and the number of rapidly developing villages do not adequately capture the coordinative mandate of the sub-district. These indicators focus on outputs or sectors outside the full control of the sub-district. Moreover, historical data shows that the Key Performance Indicators (KPIs) of Kutawaringin changed at least four times between 2021 and 2024, reflecting not only technical adjustments but deeper strategic misalignments (Heracleous & Werres, 2016).

This condition is worsened by the lack of inter-agency coordination in the planning process. As found through field observations, the formulation of sub-district KPIs was often unilateral and did not involve collaborative mechanisms with sectoral agencies or regional planning units. This reflects the absence of collaborative governance, which, according to Ansell & Gash (2008) and Astuti et al. (2020) is critical for performance management in non-sectoral organizations. Collaborative governance enables the alignment of strategic goals across actors and ensures that performance indicators are contextually valid and collectively owned.

Despite the growing importance of performance measurement in the public sector, existing studies (e.g., Muharsyah & Akbar, 2016; Khaeruddin & Aditiya 2020; Handaningrum, 2025) have largely focused on evaluating indicator effectiveness in technical agencies. They tend to assess the clarity or consistency of indicators, but do not examine whether those indicators substantively represent the institution's strategic mandate. To date, there has been no study that explicitly analyzes the alignment between KPI design and the institutional function of sub-districts as coordination hubs.

This research addresses that gap by critically analyzing the KPI framework of Kutawaringin Sub-district, using the lens of outcome-based public sector performance theory and institutional mandate analysis. It also explores practical challenges and proposes an alternative indicator: Sub-district Synergy Score (Skor Sinergitas Kecamatan) that reflects the

coordinative role of sub-districts more accurately. This study aims to contribute to the development of performance measurement frameworks for non-sectoral public organizations in Indonesia, especially at the sub-district level.

METHOD

This study employed a qualitative approach to explore in depth the processes, rationales, and contextual dimensions of performance measurement practices at the sub-district level, particularly as reflected in Key Performance Indicators (KPIs) outlined in strategic planning documents. The research design adopted a framework analysis method with a deductive-thematic approach, which was applied to identify and examine the gap between the performance indicators in use and the normative mandate of sub-district institutions. Framework analysis is suitable for studies with specific research questions, limited time frames, predetermined sample selections, and pre-identified themes or issues such as those related to organizational dynamics and inter-agency integration. In this study, the initial analytical framework was constructed based on public sector performance management theory (Mahmudi, 2015), the concept of collaborative governance (Ansell & Gash, 2008; Vainieri et al., 2021), and relevant Indonesian regulations concerning the formal tasks and functions of sub-districts.

The coding process was carried out manually. It began with tagging themes derived deductively from theory, and then expanded to include limited inductive themes that emerged from the field data. The main codes included: the formal objectives of sub-district establishment; administrative versus outcome-based indicators; changes in KPIs; technocratic obstacles; collaboration processes; and substantive indicator validity. Relationships between these themes were then analyzed to interpret the alignment between the selected performance indicators and the substantive functions of the sub-district as a coordinative government entity.

Primary data were obtained through three methods. First, semi-structured in-depth interviews were conducted with key informants directly involved in performance planning and measurement. These informants included: the Sub-district Head and seven structural officials from Kutawaringin Sub-district; a Policy Analyst from the Organizational Division of the Regional Secretariat; three Planners from Bapperida; a Supervisor of Regional Government Affairs from the Regional Inspectorate; and the Head of the Manpower Placement Division from the Department of Manpower, which functions as a partner regional apparatus. Second, participatory observation was carried out during official cross-sectoral forums (such as KPI planning meetings, Renstra evaluations, and others), where the researcher acted as an active participant. Third, a documentation study was conducted, involving the Strategic Plan (Renstra) of Kutawaringin Sub-district for the 2021–2026 period, performance evaluation reports, coordination meeting minutes, and the SAKIP Review Reports for the years 2021 to 2024 as issued by the Regional Inspectorate of Bandung Regency.

To enhance the validity and credibility of the data, this research applied a triangulation approach, both in terms of sources and techniques. Source triangulation was implemented by comparing the perspectives of various informants from different institutional levels, particularly among the technical units (sub-district), policy-directing institutions (Bapperida, Regional Secretariat, and Inspectorate), and partner regional apparatus (Department of Manpower). Methodological triangulation was applied by integrating findings from interviews, participatory observations, and documentation analysis to ensure consistency and reliability of information across sources.

The research was conducted at Kutawaringin Sub-district, Bandung Regency, with additional coverage involving cross-sectoral regional government agencies that are relevant to performance planning and evaluation processes. Data collection took place over the period of January to July 2025, coinciding with the transition phase between the final year of the 2021–

2026 Strategic Plan (Renstra) and the initial stage of drafting the 2025–2029 Strategic Plan document.

RESULTS AND DISCUSSION

The aim of this study is to analyze the alignment of the Key Performance Indicators (KPIs) of Kutawaringin Sub-district with its mandated core business, to evaluate the dynamics of indicator changes during the 2021–2024 period, and to examine the challenges and potential for adopting alternative outcome-based performance measurement approaches. The results presented are synthesized from in-depth interviews with key informants, documentation of inter-agency coordination meetings, and the researcher's direct involvement in strategic planning forums. The discussion section is divided into seven key areas of analysis as follows.

1. The Misalignment of Key Performance Indicators with the Actual Functions

An analysis of the Strategic Plan of the Kutawaringin Sub-District, alongside the documented changes in KPIs from 2021 to 2024, reveals that the sub-district revised its KPIs at least four times. These revisions consistently reflected a preference for administrative indicators, most notably the Community Satisfaction Index (Indeks Kepuasan Masyarakat or IKM) rather than indicators that measure inter-organizational coordination or development facilitation. This trend persists despite Indonesian regulations (UU 23/2014 and PP 18/2016) which clearly stipulate that sub-districts are not technical service providers but are mandated to coordinate government functions and facilitate regional development initiatives. The repeated reliance on administratively convenient indicators such as IKM demonstrates a fundamental disconnect between the strategic mandate of sub-districts and the instruments used to evaluate their performance. Indicators intended for service delivery units are inappropriately applied to institutions with coordination-centric functions.

This misalignment is not only acknowledged but critically highlighted by institutional stakeholders. An Intermediate Expert Planner from the Regional Planning Agency (Bapperida) remarked: "KPI is a tool to measure the achievement of organizational performance. If the KPIs keep changing, then how can we measure the consistency of performance? If the indicators are not correct, then the evaluation results may be biased." (Interview, 2025) Likewise, the Regional Inspectorate attributed the instability of indicators to the immaturity of strategic planning and the lack of logical integration between goals, objectives, and indicators. This aligns with Sulistiyono & Mahardika (2022) who assert that organizations with clear, specific, and measurable KPIs tend to produce more coherent and technically sound planning documents (Handaningrum, 2025).

From a theoretical perspective, this phenomenon typifies what Heracleous & Werres (2016) define as strategic misalignment—a condition where measurement tools diverge from the core logic of an organization's role and direction. Furthermore, the failure to maintain stable and relevant indicators violates the principle of sustainability in performance measurement. Mahmudi (2015) emphasizes that public sector performance should prioritize effectiveness in achieving outcomes, rather than the mere completion of outputs. In this regard, the use of IKM as the sole strategic KPI in Kutawaringin is problematic: it fails to capture the sub-district's coordinative contribution across sectors, which in fact constitutes its institutional mandate of the sub-district.

2. Technical and Institutional Barriers in the Formulation of Outcome-Based KPIs

Field observations and interviews show that the difficulty in formulating outcome-based Key Performance Indicators (KPIs) in Kutawaringin Sub-District arises not only from technical

limitations, but also from institutional barriers. According to the Regional Inspectorate, most sub-districts in Bandung Regency still rely on KPIs that are “easy to measure” and rarely conduct a functional review of their actual mandates. As a result, the indicators often fail to represent coordination-related outcomes, which are the core function of sub-districts as defined in Indonesian law (UU 23/2014). The Inspectorate also confirmed that indicators like the Community Satisfaction Index (IKM) and the number of fast-developing villages dominate because they are administratively convenient and supported by readily available data. However, these indicators do not reflect the sub-district's actual contributions in facilitating inter-agency coordination. This situation reflects a deeper institutional habit: performance is often measured through proxy indicators that are technically easy, but substantively irrelevant. Critical coordinative functions, such as the facilitation of regional development deliberation (musrenbang) forums, integration of sectoral data, and oversight of delegated functions remain unmeasured.

The Regional Inspectorate noted that this reflects a broader problem of KPI standardization that disregards the diversity of sub-district roles. Without a customized performance framework, sub-districts are evaluated with the same generic tools used for sectoral units, leading to misfit and inefficiency. In this context, collaborative governance theory becomes highly relevant. By recognizing the sub-district as a node within a larger cross-sectoral network, performance indicators should be designed to reflect multi-actor contributions. As Vainieri et al., (2021) emphasize, public performance evaluation must be multidimensional and multilayered, taking into account the interaction among actors in collaborative settings. Yet in practice, such collaborative functions are invisible in the current KPI architecture. This condition where the convenience of data collection is prioritized over functional relevance, hinders the development of valid and outcome-oriented performance systems, especially for non-service delivery units like sub-district governments.

3. Lack of Collaborative Governance in KPI Formulation

Most key informants confirmed that the process of setting Key Performance Indicators (KPIs) at the sub-district level is largely top-down. Sub-district officials are expected to adopt indicators that are predefined at the district level, without real involvement in the decision-making process. There is no structured collaboration between sub-districts and the relevant regional agencies. As a result, the selected KPIs do not reflect the actual coordination roles that sub-districts are expected to play. This situation reveals the absence of a collaborative mechanism in designing the KPI framework. The indicators are often disconnected from the operational context of the sub-district, especially its function to manage coordination across government actors. Without dialogue and input from all strategic stakeholders, performance indicators risk becoming administratively convenient but functionally irrelevant.

According to collaborative governance theory, the process of designing performance indicators should include participation from all relevant institutions, especially those involved in implementation. As Vainieri et al. (2021) point out, a proper performance evaluation system in the public sector must be multidimensional and multilayered, involving the voices of multiple actors. The current KPI system in Kutawaringin contradicts this principle. It reflects a centralized culture that ignores the complexity of inter-agency relationships at the sub-district level.

This lack of collaboration creates serious challenges. It may result in duplicated efforts, conflicting data, and missing information. Worse, it can reduce the efficiency and effectiveness of government coordination. At the same time, overdependence on shared information without

proper review can weaken the quality and reliability of the indicators. As Noore Alam (2024) emphasizes, a good performance system must include clear principles that ensure transparency, data security, openness, and functional integration. These principles should guide not only the use of information but also its joint production and shared ownership. Without them, performance measurement becomes an isolated exercise rather than a tool for shared governance and mutual accountability.

4. Proposal of Sub-district Synergy Score (Nilai Sinergitas Kecamatan) as a Key Performance Indicator (KPI)

To address the persistent issue of KPI validity for sub-districts, the Regional Planning Agency (Bapperida) initiated a multi-stakeholder discussion on July 1, 2025. The forum involved representatives from the Governance and Organization Sections of the Regional Secretariat and all sub-districts across the district. During this forum, the researcher acting as a participant-observer representing the Kutawaringin Sub-District proposed an alternative indicator titled the Sub-District Synergy Score (Nilai Sinergitas Kecamatan).

The Governance Section of the Regional Secretariat, which serves as the synergy assessment coordinator, responded positively. They agreed that the synergy score is “highly ideal” in terms of substance and relevance for measuring strategic performance. However, they also raised concerns about implementation readiness. Key challenges include the lack of baseline synergy data, the absence of technical guidelines, and unequal capacity between evaluators and sub-district personnel.

Bapperida shared a similar concern, emphasizing that the indicator must fulfill two important criteria as required by PermenpanRB: effectiveness and feasibility. They stressed that a good KPI must be supported by data that are collectable, processable, and analyzable using available resources. Without this, the indicator cannot yet be considered technically viable.

To overcome these constraints, the researcher proposed a compromise solution: a trial phase for implementing the synergy score starting in the first year of the 2025–2029 Strategic Plan. The proposal was based on the principle that the risk of imperfect measurement is preferable to the risk of using misaligned KPIs. The forum accepted this recommendation and agreed to adopt the synergy score provisionally, with a formal review scheduled in the third year of the strategic cycle. This review will assess the indicator’s functionality and determine whether it can be officially adopted across all sub-districts.

This agreement marks an important step toward transitioning from output-based to outcome-based performance measurement in sub-district governance. By integrating multi-dimensional aspects of coordination, the synergy score aligns better with the institutional mandate of sub-districts as facilitators of regional development. Moreover, the decision to trial the indicator reflects a pragmatic approach to performance reform, balancing the ideals of indicator validity with the reality of institutional readiness.

5. Conceptual Profile of the Sub-district Synergy Score

The Sub-District Synergy Score is an evaluative performance indicator developed based on West Java Governor Regulation (Pergub Jabar No.23/2018). This indicator is designed to assess the sub-district's performance through its creativity and innovation in coordinating and implementing development programs and public welfare services within its jurisdiction. The evaluation is conducted by a team appointed by the regional head and composed of

representatives from various regional apparatuses, reflecting a participatory and cross-sectoral approach.

The main objectives are to assess the empirical performance of sub-district governance, promote integrated coordination among institutions, develop the motivation and innovation of sub-district officials, and improve public service delivery and local economic empowerment. The assessment is based on principles of transparency, accountability, participation, innovation, and synergy. The evaluated aspects include coordination of governmental duties, effectiveness and efficiency of budget use, planning integration, regional welfare indicators, and the Camat's leadership in accelerating service delivery and local development. Given these characteristics, the synergy score can be classified as a coordinative performance indicator that is multidimensional, cross-sectoral, outcome-oriented, and aligned with the collaborative governance approach.

6. Inter-Agency Perspectives: Support and Implementation Challenges

Interviews with partner regional apparatus confirm that sub-districts play a strategic role in supporting the achievement of sectoral KPIs. However, several informants highlighted weaknesses in the sub-districts' ability to manage data and identify local needs. These issues make it difficult for sub-districts to support bottom-up planning effectively.

One official from the Manpower Office stated: "When we implement programs such as Tenaga Kerja Mandiri (TKM), data from the sub-district is often unavailable. In fact, the sub-district should be aware of the actual conditions in its area." (Manpower Office, Interview, 2025). This statement reflects the gap between expected local knowledge and the current organizational capacity of the sub-district.

The weakness in data provision not only reduces the operational contribution of sub-districts but also affects the validity of performance indicators. Indicators cannot be meaningful without credible and consistent data to support them. The planning and evaluation process becomes fragmented when frontline units fail to produce evidence of local needs and outcomes.

Performance measurement is not only a technical matter; it is deeply connected to organizational capacity. As Sudaryo & Kusumawardani (2020) explain, performance is the result of a planned, implemented, and measured process, carried out within a specific period using agreed standards. If any part of this process is weak especially data management, then the performance system will fail to produce reliable results. This means that a good KPI cannot be built only on technical logic or policy mandates. It must also consider whether the organization has the capacity to generate valid evidence over time. Without this, even a well-designed indicator becomes symbolic rather than functional.

Therefore, formulating KPIs should not focus only on technical alignment, but must integrate functional synergy between roles, data quality, and outcome relevance. Evidence-based governance depends not just on what is measured, but on what can be proven, collected, and sustained.

6. Comparative Reflection with Previous Studies

Several previous studies have attempted to evaluate sub-district performance, mostly focusing on administrative service aspects. For example, Irawan et al. (2021) applied the Importance Performance Analysis (IPA) method to assess the public service performance of sub-districts based on citizen perceptions. Their study originated from a gap between high employee performance scores (SKP) and public complaints about service delivery, leading them to propose IPA as an alternative external evaluation tool. While this approach contributes

to assessing the alignment between administrative performance and public expectations, it still focuses primarily on front-office services and does not explore strategic institutional aspects such as inter-agency coordination, which is the sub-district's core function under national regulation.

The findings of this study, which show the dominance of administrative output indicators such as the Community Satisfaction Index and the number of rapidly developing villages, are in line with Abimanyu et al. (2025), who found that many local government KPIs still focus on short-term administrative achievements rather than long-term strategic outcomes. However, Abimanyu et al.'s approach remains general and does not address the specific challenges faced by non-sectoral organizations like sub-districts. This study advances the discussion by analyzing how performance indicators align with the coordinative functions of sub-districts and highlights the need for substantive validity in performance measurement for institutions without direct sectoral authority.

Compared to other evaluative studies on KPIs, such as those by Ismaryanto (2013), Muharsyah & Akbar (2016), Khaeruddin & Aditiya (2020), and Sulistiyono & Mahardika (2022) these two studies did not assess the substantive validity of performance indicators. Earlier research mostly focused on technical effectiveness and measurability, but did not analyze whether indicators truly represent the core business and regulatory mandates of non-sectoral organizations like sub-districts. Therefore, this study positions itself as a contribution to performance analysis that emphasizes institutional context and cross-sectoral contributions as essential elements of indicator validity.

7. Theoretical Reflection: The Gap between Normative Mandates and Measurement Practices

This study confirms that the current performance measurement system in the Kutawaringin Sub-District does not yet reflect its actual mandate. While the role of the sub-district is primarily coordinative and facilitative, the KPIs used remain focused on administrative outputs. In addition, the system still relies on top-down planning and lacks collaboration across agencies. These are not isolated problems, they are structural obstacles that affect the validity and usefulness of Key Performance Indicators (KPIs) in sub-district governance.

According to public sector performance theory and KPI frameworks (Mahmudi, 2015; Retnandari & Susanto, 2020), performance indicators must be linked to the core functions of the institution. Meanwhile, the collaborative governance approach (Ansell & Gash, 2008; Astuti et al., 2020; Vainieri et al., 2021) offers an additional lens: performance should be measured through shared outcomes, not only by individual programs or by agencies.

Based on these theoretical perspectives, the design of sub-district KPIs should fulfill three interrelated principles. First, the indicators must reflect the sub-district's core functions, especially its mandate to coordinate development efforts and facilitate inter-agency collaboration. Second, the indicators must focus on outcomes that are achieved collectively across regional agencies, rather than measuring fragmented sectoral outputs. Third, the legitimacy of the indicators must be secured through collaborative processes that involve all relevant stakeholders, ensuring that the resulting KPIs are contextually appropriate, realistic, and functionally valid.

This study therefore supports a shift from an administrative-style performance model to a strategic framework that emphasizes coordination and cross-sectoral governance. To make this shift viable, institutional reforms are needed, particularly the development of clear standard

operating procedures (SOPs) for indicator formulation, the strengthening of data systems that can produce reliable and timely evidence, and the establishment of multi-actor forums for cross-sector performance planning and monitoring. Without these supporting structures, the performance system will continue to rely on administratively convenient indicators that fail to reflect the sub-district's actual contributions to regional development.

CONCLUSION

Based on the qualitative analysis of performance measurement dynamics in the Kutawaringin Sub-district during the 2021–2024 period, this study concludes that the Key Performance Indicators (KPIs) currently used do not fully represent the substantive function of the sub-district as a coordination hub within the regional government system. The dominance of administrative indicators, such as the Community Satisfaction Index / Indeks Kepuasan Masyarakat (IKM), along with the use of sectoral indicators like the number of fast-developing villages, reflects a disconnect between the measurement design and the institutional mandate, which should be oriented towards cross-sectoral outcomes. This situation is further reinforced by the absence of collaborative mechanisms across regional apparatus in the formulation of indicators, as well as the lack of sufficient technical guidelines in the delegation of governmental authority.

This study confirms that the formulation of valid KPIs at the sub-district level must meet three essential principles: first, indicators must be aligned with the sub-district's core business; second, KPIs should reflect the collective outcomes across multiple regional agencies; and third, indicator legitimacy should be established through the involvement of strategic actors across sectors in a collaborative process. The idea of adopting the Sub-district Synergy Score as an alternative KPI represents a new direction in measurement innovation that is more responsive to the sub-district's coordinative role. Although this indicator still faces challenges related to data availability and institutional readiness, its gradual adoption reflects a transformation towards a performance measurement system that is more substantive, collaborative, and strategically aligned.

Considering that current KPI guidelines in Bandung Regency do not yet specifically regulate the mechanism for KPI development at the sub-district level, and given the limited number of technical agencies that have issued clear implementation guidelines for the delegation of authority to sub-district heads, strategic steps are needed. These steps include improving outcome-based technical regulations and strengthening the role of inter-agency forums in the KPI formulation process. These improvements aim to ensure that sub-district KPIs are not only valid in an administrative sense, but also substantively reflect the coordination mandate embedded in the sub-district's institutional structure.

To support this transformation, further studies are recommended to evaluate the effectiveness of alternative indicators in other sub-districts with different institutional characteristics. In addition, this research encourages the development of a generic KPI model based on the coordinative function, which can be adapted and applied across regions. Such a formulation could serve as both a conceptual and practical reference for local governments in designing performance indicators that are consistent with the non-sectoral and outcome-oriented character of sub-district organizations.

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