

Article

Integration of E-Monev and SIPD Data: Key to Improving Regional Performance Accountability

Jhoni Arwan Sulaksono^{*1}

1. Bidang Pengendalian, Evaluasi, dan Penelitian Pengembangan, Badan Perencanaan Pembangunan Daerah (BAPPEDA) Kabupaten Sidoarjo, Indonesia

* Correspondence: jhonias2906@gmail.com

Abstract: The Sidoarjo Regency Government has developed an electronic monitoring and evaluation (e-Monev) system to track the performance of regional development programs, in line with Presidential Regulation Number 95 of 2018 on the Electronic-Based Government System and Ministry of Home Affairs Regulation Number 70 of 2019 on the Regional Government Information System (SIPD). However, Sidoarjo's Government Agency Performance Accountability System (SAKIP) score declined from 77.50 in 2023 to 75.65 in 2024 and 72.62 in 2025, while the Second Quarter 2026 evaluation of the Regional Government Work Plan (RKPD) revealed wide performance gaps among regional apparatus units and indications of poor data integration between the internal e-Monev system and the Ministry of Home Affairs' SIPD Dalev. This study analyzes the effectiveness of e-Monev in driving regional-apparatus performance improvement in Sidoarjo Regency and formulates applicable policy recommendations. A desk-study method was applied to official RKPD evaluation reports for the Fourth Quarter of 2025 and the Second Quarter of 2026, using Urgency-Seriousness-Growth (USG) prioritization, problem-tree root-cause analysis, and William Dunn's six-criteria policy evaluation framework, informed by the IS Success Model, the Technology Acceptance Model, and the Unified Theory of Acceptance and Use of Technology. The analysis found that the root cause lies in the lack of integration between internal e-Monev data and SIPD RI, producing inconsistent and delayed performance data that limits evidence-based decision-making. Among three policy alternatives evaluated, single-source-of-truth data integration scored highest (50 of 60) compared with human-resource capacity building (41) and performance-based incentives (34). The study recommends a Regent Regulation on Integrated Regional Development Performance Data Governance, supported by data stewardship, tiered data-verification procedures, and structured follow-up monitoring by Bappeda.

Keywords: Data Governance Policy, E-Monev, Performance Accountability, Regional Apparatus Performance, SIPD, SAKIP

Citation: Sulaksono, J. A. Integration of E-Monev and SIPD Data: Key to Improving Regional Performance Accountability. International Journal on Economics, Finance and Sustainable Development (IJEFS) 2026, 8(3), 153-163.

Received: 30th Jul 2026

Revised: 20th Aug 2026

Accepted: 10th Sept 2026

Published: 30th Sept 2026



Copyright: © 2026 by the authors. Submitted for open access publication under the terms and conditions of the Creative Commons Attribution (CC BY) license (<https://creativecommons.org/licenses/by/4.0/>)

1. Introduction

The digital transformation of the public sector has driven governments worldwide, including in Indonesia, to implement electronic monitoring and evaluation (e-Monev) systems as instruments to enhance program effectiveness, transparency, and governance performance accountability. At the national level, this agenda is underpinned by Presidential Regulation Number 95 of 2018 on the Electronic-Based Government System (SPBE), which serves as the foundation for clean and efficient governance through integrated information technology utilization across institutions [1], [2]. Correspondingly, at the regional level, the Ministry of Home Affairs mandates the implementation of the Regional Government Information System (SIPD RI), which integrates functions ranging from plan formulation, budget allocation, and financial administration to reporting and

assessing development results, as stipulated in Ministry of Home Affairs Regulation Number 70 of 2019.

However, until 2024, the SIPD RI module had not fully accommodated the comprehensive monitoring and evaluation needs for performance and budgeting from the goals, targets, and program levels down to operational activities at the Regional Apparatus level. This gap created space for regional governments to develop internal e-Monev applications to complement SIPD RI [3]. Sidoarjo Regency is one such region that developed an internal E-Monev Application managed by Bappeda, used in parallel with mandatory reporting on SIPD RI/SIPD Control and Evaluation (SIPD Dalev). The Q4 2025 RKPD Evaluation Report explicitly utilized the "Sidoarjo Regency Bappeda E-Monev Application" as the performance source [4], whereas the Q2 2026 RKPD Evaluation Report was compiled entirely based on "Form E.60 SIPD Control and Evaluation (SIPD Dalev) Ministry of Home Affairs" [5]. Using two distinct official data sources across adjacent reporting periods provides an initial indication of suboptimal integration in the regional performance information system.

In line with these conditions, enhancing performance accountability remains a regional priority. However, evaluations of the Government Agency Performance Accountability System (SAKIP) conducted by the Ministry of Administrative and Bureaucratic Reform (PANRB) show a declining trend in SAKIP scores over the past six years: rising slightly from 78.38 (2020) to 78.97 (2021) and 78.96 (2022), then declining continuously to 77.50 (2023), 75.64 (2024), and 72.62 (2025), as illustrated in Figure 1. Although Sidoarjo's SAKIP rating remains nominally within the "BB" category (range 70–80), the 2025 score approaches the lower threshold. If the average annual decline of 1.3–1.6 points persists, the SAKIP rating risks dropping to category "B" (60–70) within the next one to two years [6].

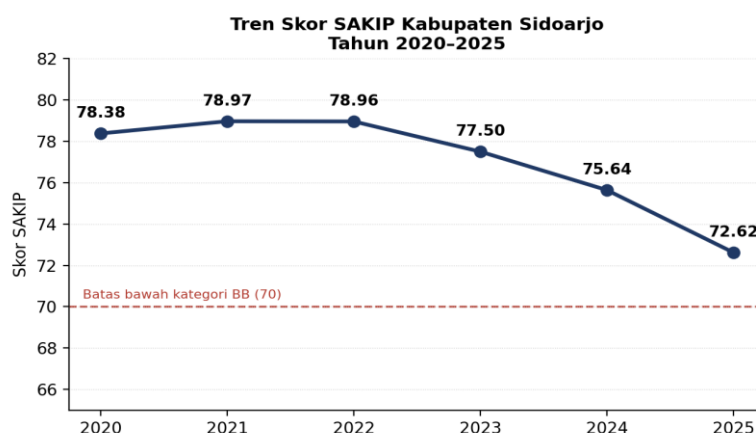


Figure 1. SAKIP Score Trend of Sidoarjo Regency 2020–2025 (Source: Ministry of PANRB [6]).

Previous research on e-Monev effectiveness in local governments indicates similar patterns: applications run technically, but their utilization for driving substantive performance improvements remains limited, with data quality and integration acting as primary determinants of success [7]–[9]. Regional SAKIP evaluations confirm that weak performance measurement and limited evaluation use in decision-making are recurring issues, while data interoperability studies emphasize that duplicate data sources remain structural barriers to implementing One Data Indonesia [10]. Most studies evaluate single applications or individual agencies partially. Comprehensive assessments linking official data source shifts, performance gaps across agencies, and multi-year SAKIP trends within a single policy framework remain scarce [11]. This study fills this gap by evaluating the

integration and quality of e-Monev/SIPD data, assessing policy alternatives using William Dunn's framework, and offering actionable recommendations for local leadership.

2. Research Methods

This study adopts a descriptive-qualitative policy analysis (desk study) approach designed to address concrete issues faced by the Sidoarjo Regency Government. Primary data sources include two official Bappeda documents: the RKPD Evaluation Reports for Q4 2025 [4] and Q2 2026 [5], supplemented by Bappeda's Preliminary E-Monev Study (2026), Ministry of PANRB's 2025 SAKIP Evaluation Presentation, and relevant legal regulations [12]. User perception analysis across operational personnel was conducted through documentative qualitative evidence rather than full-scale primary surveys [13].

The analysis followed six stages:

1. **Issue Identification and Prioritization:** Conducted using Urgency, Seriousness, and Growth (USG) scoring on a scale from 1 (lowest) to 5 (highest).
2. **Root Cause Analysis:** Mapped visually via a Problem Tree Diagram connecting impacts, main problems, and primary/secondary causes (Figure 2).
3. **Problem Statement Formulation:** Established as a foundation for policy analysis.
4. **Policy Alternatives Formulation:** Derived from three information system theories: IS Success Model (DeLone & McLean), Technology Acceptance Model (TAM), and UTAUT, aligned with Presidential Regulation No. 39/2019 and Permendagri No. 70/2019.
5. **Policy Assessment:** Evaluated using William Dunn's (2018) Six-Criteria Policy Evaluation Framework (Effectiveness, Efficiency, Adequacy, Equity, Responsiveness, and Appropriateness) scored on a 1–10 scale by a panel of experts.
6. **Triangulation:** Internal findings were triangulated with independent Ministry of PANRB evaluations to validate root causes and policy options.

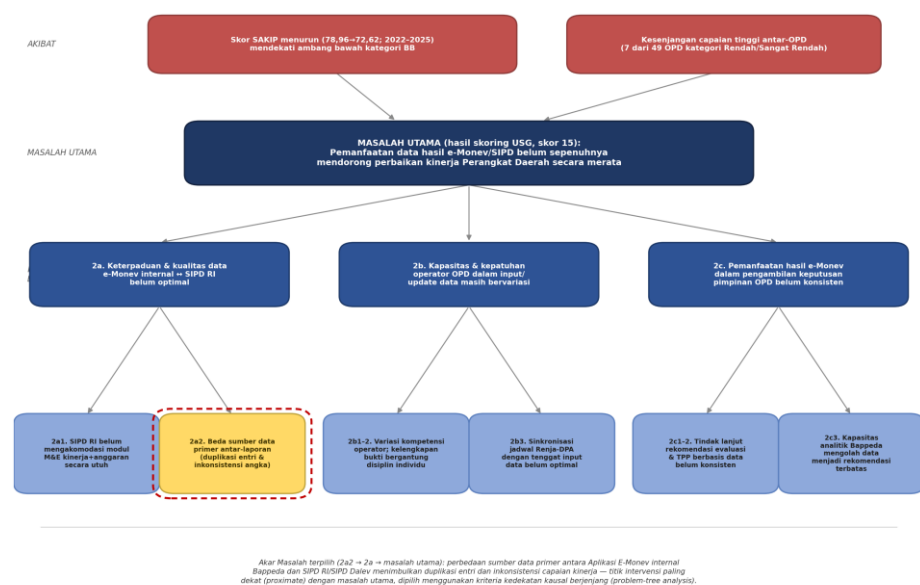


Figure 2. Problem Tree Diagram of E-Monev Effectiveness in Sidoarjo Regency.

The fourth stage involved formulating policy options derived explicitly from three relevant information systems and technology adoption frameworks widely used in e-government evaluations: the IS Success Model [14] evaluating system quality, information quality, service quality, use, user satisfaction, and net benefits, the Technology Acceptance

Model (TAM) [15], [16] explaining perceived usefulness and perceived ease of use, and the Unified Theory of Acceptance and Use of Technology (UTAUT) [17] emphasizing performance expectancy, effort expectancy, social influence, and facilitating conditions. These three frameworks serve as analytical lenses, aligned with their application in Indonesian local government systems [8], [18], combined with regulatory mandates from Presidential Regulation No. 39/2019 on One Data Indonesia and Permendagri No. 70/2019.

The fifth stage was evaluating and selecting priority policy alternatives using William Dunn's Policy Evaluation Framework [19], assessing options against six criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness, scored on a scale from 1 (very low) to 10 (very high).

3. Results and Discussion

USG scoring identified that unoptimized utilization of e-Monev/SIPD data to drive uniform regional performance improvements scored highest [14], establishing it as the primary problem (Table I). Problem tree analysis traced the root cause to disparate primary data sources between the internal e-Monev application and SIPD RI/SIPD Dalev, causing entry duplication and inconsistent performance figures.

Table 1. USG Scoring for Main Problem Selection.

Problem List	Urgency	Seriousness	Growth	Total Score
Data integration between e-Monev and SIPD RI is not yet optimal	4	4	4	12
Utilization of e-Monev data has not driven regional apparatus performance improvement evenly	5	5	5	15
Declining trend in Sidoarjo Regency's SAKIP score 2022–2025 approaching the lower threshold of BB category	4	4	4	12

Regulatory context mapping highlights that while Law No. 23/2014, Perpres No. 95/2018, and Perpres No. 39/2019 require unified, reliable data governance, practical implementation remains hindered by parallel systems (Table II) This root cause tracing is anchored in normative regulatory frameworks, as summarized in Table 2 [20]–[25].

Table 2. Relevant Regulatory Framework.

Regulation/Policy	Relevant Provisions
Undang-Undang Nomor 23 Tahun 2014 tentang Pemerintahan Daerah	Requires regional heads to submit government administration reports containing the performance achievements of regional government agencies, which necessitates the availability of reliable performance data [20].
Peraturan Presiden Nomor 95 Tahun 2018 tentang SPBE	Requires system integration and efficiency of electronic-based government services; the integration of e-Monev is a prerequisite for effective performance-oriented governance [21].
Peraturan Presiden Nomor 39 Tahun 2019 tentang Satu Data Indonesia	Regulates government data governance to ensure that data are accurate, up-to-date, integrated, accountable, accessible, and shareable among agencies [22].
Permendagri Nomor 86 Tahun 2017 tentang Tata Cara Perencanaan, Pengendalian,	Provides the legal basis for the periodic evaluation of RKPD implementation on a quarterly basis (Articles 22, 23, and 196), including the categorization of performance achievements [23].

dan Evaluasi Pembangunan Daerah	
Permendagri Nomor 70 Tahun 2019 tentang SIPD	Requires the integration of regional development and financial information into a single system (SIPD RI) for planning, budgeting, administration, reporting, monitoring, and evaluation [24].
Peraturan Menteri PANRB Nomor 22 Tahun 2024 tentang Evaluasi Akuntabilitas Kinerja	Provides the basis for SAKIP/LAKIP assessment as an outcome indicator of the accountability of regional government agency performance [25].
Peraturan Daerah Kabupaten Sidoarjo Nomor 10 Tahun 2024 tentang SP4D	Article 177 paragraph (3) requires the preparation of a Sidoarjo Regent Regulation concerning the implementation of the SIPD application as an instrument for regional development planning, budgeting, and control.

Existing data reveals that Q4 2025 RKPD average program achievement stood at 96.75% with 90.01% financial realization (sourced from internal e-Monev). Conversely, Q2 2026 performance stood at 51.26% with 39.33% financial realization (sourced from SIPD Dalev Form E.60), as shown in Figure 3.

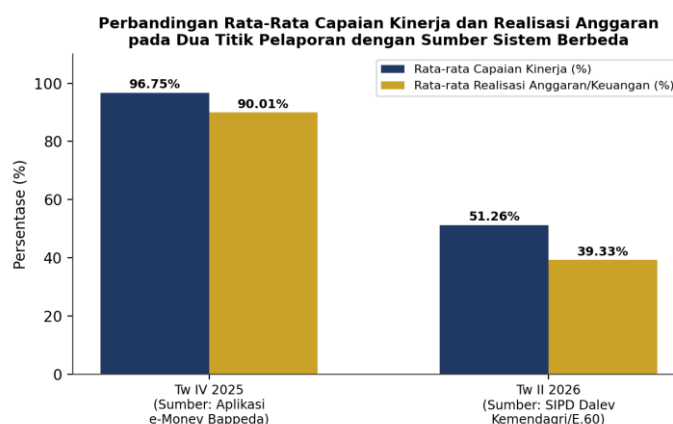


Figure 3. Average Performance and Financial Realization Across Two Reporting Periods with Different Data Sources.

Furthermore, Q2 2026 data across 49 regional agencies revealed significant performance distribution disparities: 31 agencies achieved Very High, while 7 fell into Low or Very Low categories (Figure 4, Figure 5, Table III).

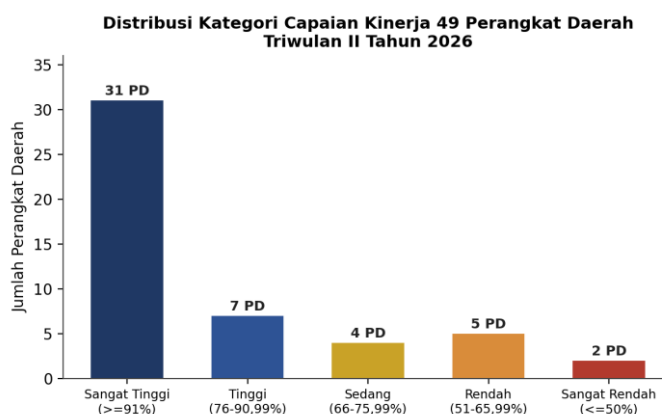


Figure 4. Performance Category Distribution across 49 Regional Agencies (Q2 2026).

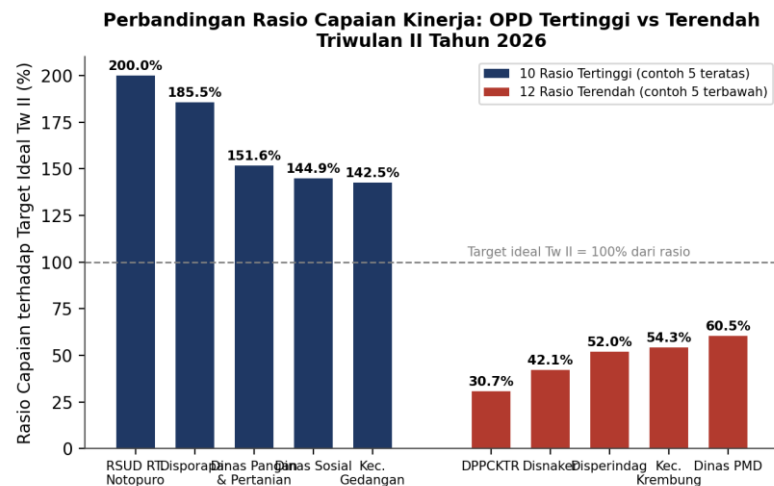


Figure 5. Performance Ratio Comparison: Top vs. Bottom Regional Agencies (Q2 2026).

Table 3. Twelve Regional Agencies with Lowest Performance Ratios (Q2 2026).

Regional Government Agency	Achievement Ratio (%)	Financial Realization (%)	Category
Housing, Settlement, Human Settlements, and Spatial Planning Agency	30.7	7.52	Very Low
Manpower Agency	42.1	31.47	Very Low
Industry and Trade Agency	52.0	38.20	Low
Krembung Subdistrict	54.3	53.09	Low
Community and Village Empowerment Agency	60.5	46.83	Low
Cooperatives and Micro Enterprises Agency	61.0	35.12	Low
Porong Subdistrict	65.7	43.27	Low
Regional Tax Services Agency	68.7	27.89	Moderate
Taman Subdistrict	70.2	38.71	Moderate
Jabon Subdistrict	70.5	46.43	Moderate
Waru Subdistrict	73.1	44.90	Moderate
Sidoarjo Subdistrict	76.8	39.24	High

Gaps between physical progress and financial realization further illustrate information quality issues. Krembung District displayed the largest negative gap (-25.92 points), whereas RSUD R.T. Notopuro showed the largest positive gap (+66.76 points), as shown in Figure 6.

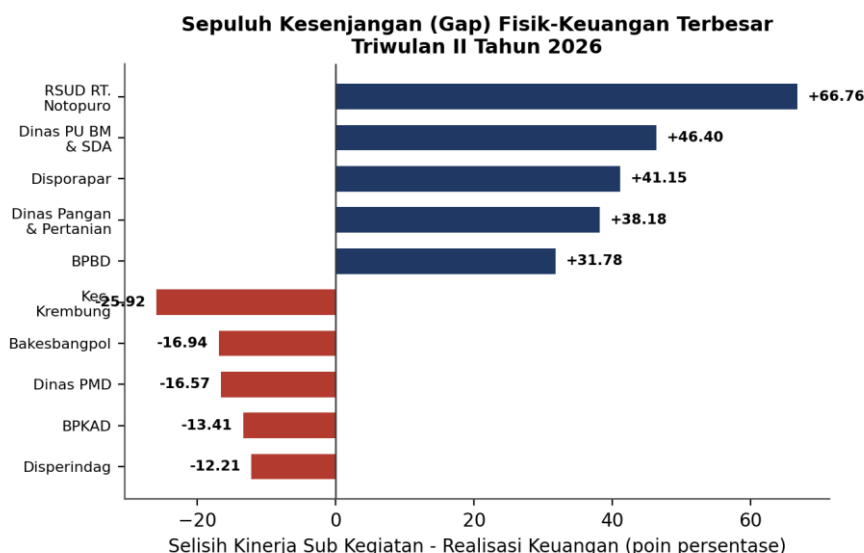


Figure 6. Top Physical-Financial Execution Gaps (Q2 2026).

Driver and barrier factors identified across official reports reflect operational realities, as summarized in Table IV. Triangulation with independent Ministry of PANRB evaluation results confirms that Sidoarjo's performance system requires unified data governance and enhanced evaluation follow-up.

Table 4. Enabling and Inhibiting Performance Drivers.

Driving Factors	Inhibiting Factors
Commitment and regular monitoring by the heads of Regional Government Agencies regarding the achievement of performance indicators and budget absorption.	Synchronization and alignment of the schedules for planning, budgeting, and program/activity implementation are not yet optimal.
Synchronization of Renja and DPA documents and activity implementation schedules in Regional Government Agencies with high performance.	Delays in technical administrative processes related to the procurement of goods/services and financial realization.
Good coordination among Regional Government Agencies in achieving regional development goals and targets.	Integration of performance data across systems (internal e-Monev and SIPD RI) is not yet optimal.
Regular practice among Regional Government Agencies of monitoring the physical and financial progress of activities through SIPD RI and other regional monitoring tools.	Limited cross-sectoral and cross-Regional Government Agency collaboration in program implementation.

To resolve these systemic bottlenecks, three policy options were formulated (Table V) and evaluated using William Dunn's framework (Table VI, Figure 7).

Table 5. Pros and Cons of Policy Alternatives.

Policy Option	Advantages	Disadvantages
Option 1: Single E-Monev Data Integration	Directly addresses the root problems of data duplication and inconsistency, utilizes existing infrastructure, and is fully aligned with Presidential Regulation No. 39/2019 and	Requires time and budget to develop interoperability modules (web services/APIs), requires the appointment of data stewards and new SOPs, and depends on the readiness of

	Minister of Home Affairs Regulation No. 70/2019.	the Communication and Informatics Agency.
Option 2: Human Resources Capacity Building	Relatively inexpensive and quick to implement, directly improving operators' perceived ease of use.	Does not resolve the root problems of data duplication and integration; the impact is not permanent because it depends on employee rotation and repeated periodic training.
Option 3: Data-Based Performance Incentives	Encourages consistent use of data because it is directly linked to TPP (Additional Employee Income), with the potential to accelerate follow-up on evaluation results.	Requires complex revisions to personnel/TPP regulations across Regional Government Agencies, may face resistance from agencies, and does not directly improve data quality itself.

Table 6. Policy Assessment Matrix using Dunn's Framework.

Policy Option	Effectiveness	Efficiency	Adequacy	Equity	Responsiveness	Appropriateness	Total Score
Option 1: Single E-Monev Data Integration	9	7	9	8	8	9	50
Option 2: Human Resources Capacity Building	6	8	6	7	7	7	41
Option 3: Data-Based Performance Incentives	5	6	5	6	6	6	34

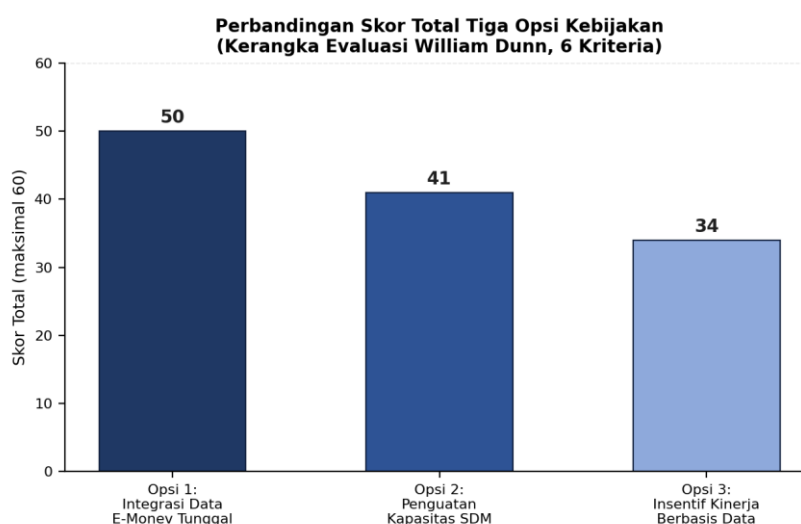


Figure 7. Total Evaluation Scores Across Policy Alternatives (William Dunn Framework).

Option 1 scored highest (50/60) and is recommended as the priority policy. The implementation roadmap and key progress indicators are outlined in Tables VII and VIII.

Table 7. Policy Implementation Roadmap.

Stage	Main Activities	Responsible Agency	Target Timeline
I	Preparation of an academic paper and draft Regent Regulation on Integrated Regional Development Performance Data Governance.	Bappeda (PEPP Division) in collaboration with the Legal Division of the Regional Secretariat	Q3 2026
II	Development of a data interoperability module (web service/API) between the E-Monev Application and SIPD RI, with a pilot test involving 5 selected Regional Government Agencies.	Communication and Informatics Agency in collaboration with Bappeda	Q4 2026
III	Enactment of the Regent Regulation, appointment of data stewards across all 49 Regional Government Agencies, and training on the use of the integrated system.	Bappeda, Communication and Informatics Agency, and BKPSDM	Q1 2027
IV	Full implementation across all Regional Government Agencies, monthly/quarterly evaluation forums, and monitoring of follow-up actions by Bappeda.	All Regional Government Agencies, coordinated by Bappeda	Q2 2027 onward

Table 8. Policy Success Key Performance Indicators.

Indicator	Baseline	Target 2027	Unit
Number of official data sources for performance achievements used in RKPD reporting	2 systems (internal E-Monev and SIPD Dalev, not integrated)	1 integrated single reference system	system
Regional Government Agencies in the Low and Very Low categories in quarterly RKPD evaluations	7 out of 49 agencies (14.3%) – Q2 2026	Maximum of 3 out of 49 agencies (6%)	agencies
Programs with 0% budget realization at the midpoint of the fiscal year	34 programs – Q2 2026	Maximum of 15 programs	programs
Sidoarjo Regency SAKIP Score	72.62 (BB) – 2025	Minimum of 75.00 (BB, with a safety margin above the lower threshold of 70)	score
Timeliness of performance data updates by Regional Government Agency data stewards	Not yet measured using standardized criteria	At least 90% on-time each quarter	percent

4. Conclusion

This study demonstrates that the effectiveness of e-Monev in improving regional apparatus performance in Sidoarjo Regency depends primarily on data integration between the internal e-Monev application and SIPD RI, rather than the mere presence of monitoring software. Evaluating official RKPD reports alongside independent Ministry of PANRB assessments confirms that unintegrated data streams create entry duplication, delay reporting, and hinder executive decision-making. Policy analysis using William Dunn's framework establishes that issuing a Regent Regulation on Integrated Performance Data Governance—supported by single-source-of-truth API interoperability, designated data stewards, and structured review processes—is the most effective, adequate, and appropriate policy path. This structural intervention provides a clear blueprint for local

governance reform, offering practical insights for municipal administrations pursuing integrated digital governance.

REFERENCES

- [1] R. Heeks, *Implementing and Managing eGovernment: An International Text*. London, U.K.: Sage Publications, 2006.
- [2] K. Layne and J. Lee, "Developing fully functional e-government: A four stage model," *Government Information Quarterly*, vol. 18, no. 2, pp. 122–136, 2001.
- [3] Regional Development Planning Agency (Bappeda) of Sidoarjo Regency, "Kajian Awal Menuju Satu Data Kinerja: Kebijakan Integrasi E-Monev dan SIPD dalam Peningkatan Akuntabilitas Kinerja Perangkat Daerah Kabupaten Sidoarjo," Bappeda Kabupaten Sidoarjo, Sidoarjo, Indonesia, 2026.
- [4] Regional Development Planning Agency (Bappeda) of Sidoarjo Regency, "Laporan Hasil Evaluasi Rencana Kerja Pemerintah Daerah (RKPD) Kabupaten Sidoarjo Triwulan IV Tahun 2025," Bappeda Kabupaten Sidoarjo, Sidoarjo, Indonesia, 2026.
- [5] Regional Development Planning Agency (Bappeda) of Sidoarjo Regency, "Laporan Hasil Evaluasi Rencana Kerja Pemerintah Daerah (RKPD) Kabupaten Sidoarjo Triwulan II Tahun 2026: Evaluasi Capaian Kinerja dan Realisasi Anggaran Berdasarkan Data Resmi Formulir E.60 SIPD Pengendalian dan Evaluasi Kementerian Dalam Negeri," Bappeda Kabupaten Sidoarjo, Sidoarjo, Indonesia, 2026.
- [6] Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia, "Paparan hasil evaluasi Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP) Kabupaten Sidoarjo Tahun 2025," KemenPANRB, Jakarta, Indonesia, 2025.
- [7] M. Seyselis and G. W. Pradana, "Efektivitas Sistem Electronic Monitoring dan Evaluasi (E-Monev) di Badan Perencanaan Pembangunan Kota Surabaya," *Publika*, vol. 9, no. 1, pp. 37–48, 2021, doi: 10.26740/publika.v9n1.p37-48.
- [8] S. Sutanto, I. Ghozali, and R. S. Handayani, "Faktor-faktor yang memengaruhi penerimaan dan penggunaan Sistem Informasi Pengelolaan Keuangan Daerah (SIPKD) dalam perspektif the Unified Theory of Acceptance and Use of Technology 2 (UTAUT 2) di Kabupaten Semarang," *Jurnal Akuntansi dan Auditing*, vol. 15, no. 1, pp. 37–68, 2018, doi: 10.14710/jaa.15.1.37-68.
- [9] Y. S. Wang and Y. W. Liao, "Assessing e-government systems success: A validation of the DeLone and McLean model of information systems success," *Government Information Quarterly*, vol. 25, no. 4, pp. 717–733, 2008, doi: 10.1016/j.giq.2007.06.002.
- [10] Herwayudid, M. H. Maruahey, and Saprudin, "Evaluasi implementasi SAKIP di Pemerintah Kabupaten Bogor," *Jurnal Enterprise dan Tata Kelola Perusahaan: Manajemen dan Akuntansi*, vol. 2, no. 1, pp. 75–83, 2026, doi: 10.65244/jetp.v2i1.648.
- [11] M. N. Fajar, "Tantangan tata kelola interoperabilitas dalam Sistem Informasi Profil Desa dan Kelurahan sebagai upaya mendukung Program Satu Data Indonesia," *Jurnal Analis Kebijakan*, vol. 7, no. 1, pp. 48–68, 2023.
- [12] A. G. Subarsono, *Analisis Kebijakan Publik: Konsep, Teori, dan Aplikasi*. Yogyakarta, Indonesia: Pustaka Pelajar, 2011.
- [13] S. A. Wahab, *Analisis Kebijakan: Dari Formulasi ke Implementasi Kebijakan Negara*, 2nd ed. Jakarta, Indonesia: Bumi Aksara, 2008.
- [14] W. H. DeLone and E. R. McLean, "The DeLone and McLean model of information systems success: A ten-year update," *Journal of Management Information Systems*, vol. 19, no. 4, pp. 9–30, 2003.
- [15] F. D. Davis, "Perceived usefulness, perceived ease of use, and user acceptance of information technology," *MIS Quarterly*, vol. 13, no. 3, pp. 319–340, 1989.
- [16] F. D. Davis, "User acceptance of information technology: System characteristics, user perceptions and behavioral impacts," *International Journal of Man-Machine Studies*, vol. 38, no. 3, pp. 475–487, 1993.
- [17] V. Venkatesh, M. G. Morris, G. B. Davis, and F. D. Davis, "User acceptance of information technology: Toward a unified view," *MIS Quarterly*, vol. 27, no. 3, pp. 425–478, 2003.
- [18] C. A. Gemawaty and Y. Yuliani, "Faktor-faktor yang mempengaruhi penerimaan sistem informasi menggunakan model TAM," *Jurnal Indonesia: Manajemen Informatika dan Komunikasi*, vol. 7, no. 1, pp. 68–78, 2026, doi: 10.63447/jimik.v7i1.1693.

-
- [19] W. N. Dunn, *Public Policy Analysis: An Integrated Approach*, 6th ed. New York, NY, USA: Routledge, 2018.
- [20] Government of the Republic of Indonesia, *Law Number 23 of 2014 concerning Regional Government*, 2014.
- [21] Government of the Republic of Indonesia, *Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems*, 2018.
- [22] Government of the Republic of Indonesia, *Presidential Regulation Number 39 of 2019 concerning One Data Indonesia*, 2019.
- [23] Ministry of Home Affairs of the Republic of Indonesia, *Ministry of Home Affairs Regulation Number 86 of 2017 concerning Procedures for Planning, Control, and Evaluation of Regional Development*, 2017.
- [24] Ministry of Home Affairs of the Republic of Indonesia, *Ministry of Home Affairs Regulation Number 70 of 2019 concerning Regional Government Information Systems*, 2019.
- [25] Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia, *Ministry of PANRB Regulation Number 22 of 2024 concerning Evaluation of Government Agency Performance Accountability*, 2024.