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(³ Department of Government Studies, Universitas Muhammadiyah Makassar, Makassar, Indonesia)
(⁴ Departement of Public Administration Science, Universitas Muhammadiyah Makassar, Indonesia)

From Data Visualization to Institutional Sequence: Dashboard Governance and Vertical Accountability in Indonesian Local Government

Dewi Sekar Kencono^{1,2}, Achmad Djunaedi³, Yuyun Purbokusumo⁴

¹ Department of Public Policy and Management, Faculty of Social and Political Sciences, Universitas Gadjah Mada, Yogyakarta, Indonesia

² Department of Government Affairs and Administration, Faculty of Social and Political Sciences, Universitas Muhammadiyah Yogyakarta, Yogyakarta, Indonesia

³ Department of Architecture and Planning, Faculty of Engineering, Universitas Gadjah Mada, Yogyakarta, Indonesia

⁴ Department of Public Policy and Management, Faculty of Social and Political Sciences, Universitas Gadjah Mada, Yogyakarta, Indonesia

Email Correspondence: dewisekarkencono@umy.ac.id

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Abstract

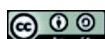
Digital dashboards are increasingly embedded in planning, monitoring, reporting, and executive oversight, yet their accountability effects depend on the institutional routines and authority structures in which they operate. This article examines SENGguh (Sistem Evaluasi Pertanggungjawaban Pembangunan Daerah), the development-control and evaluation system of the Special Region of Yogyakarta (DIY), Indonesia, a special-status subnational setting in which executive authority has a distinctive legal and historical configuration. The qualitative single-case study triangulates 16 public regulatory, planning, smart-province, and accountability documents with 18 semi-structured interviews conducted from May 2025 to January 2026; seven interviews form the core analytic subset. The findings reconstruct an institutional sequence of planning codification, recurrent reporting, verification, executive escalation through Rapotan, and comparative visibility. The analysis also identifies boundary conditions: indicator-based monitoring can privilege readily measurable work, comparative exposure can create incentives for strategic attention to visible metrics, and the force of executive review is conditioned by the authority of the forum. The evidence does not establish performance manipulation or causal effects on service outcomes. Instead, it shows that vertical accountability emerges when digital information is embedded in verification, executive forums, and organisational consequences, while remaining constrained by attribution, interdependence, and selective visibility. The case therefore shifts attention from dashboard design alone to the institutional sequence and contextual authority that convert visibility into accountable action.

Keywords: Dashboard governance, vertical accountability, performance management< digital government, Indonesian local government

Abstrak

Dashboard digital semakin terintegrasi dalam perencanaan, pemantauan, pelaporan, dan pengawasan eksekutif, tetapi dampaknya terhadap akuntabilitas bergantung pada rutinitas kelembagaan dan struktur kewenangan tempat sistem tersebut beroperasi. Artikel ini mengkaji SENGguh (Sistem Evaluasi Pertanggungjawaban Pembangunan Daerah), sistem pengendalian dan evaluasi pembangunan Daerah Istimewa Yogyakarta (DIY), Indonesia, sebuah konteks subnasional berstatus khusus dengan konfigurasi kewenangan

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eksekutif yang khas secara hukum dan historis. Studi kasus kualitatif ini mentriangulasi 16 dokumen regulasi, perencanaan, smart province, dan akuntabilitas dengan 18 wawancara semi-terstruktur yang dilakukan antara Mei 2025 dan Januari 2026; tujuh wawancara menjadi inti analisis. Temuan merekonstruksi rangkaian kelembagaan berupa kodifikasi perencanaan, pelaporan berulang, verifikasi, eskalasi eksekutif melalui Rapotan, dan visibilitas komparatif. Analisis juga menunjukkan kondisi pembatas: pemantauan berbasis indikator dapat lebih menonjolkan pekerjaan yang mudah diukur, paparan komparatif dapat menciptakan insentif untuk memusatkan perhatian pada metrik yang terlihat, dan kekuatan pengawasan eksekutif dipengaruhi oleh kewenangan forum. Bukti tidak menunjukkan manipulasi kinerja maupun dampak kausal terhadap hasil layanan. Akuntabilitas vertikal muncul ketika informasi digital tertanam dalam verifikasi, forum eksekutif, dan konsekuensi organisasi, tetapi tetap dibatasi oleh persoalan atribusi, saling ketergantungan, dan visibilitas selektif.

Kata Kunci: Tata kelola dashboard, akuntabilitas vertikal, manajemen kinerja, pemerintahan digital, pemerintah daerah

INTRODUCTION

Digital technologies are a growing influence on how performance in public organisations is made visible, comparable and actionable. Research on digital-era governance has long argued that digitisation has shifted from the supply of stand-alone digital services to integrated arrangements that mutually support information systems, organisational routines and managerial authority (Dunleavy et al., 2006; Dawes, 2008; Janowski, 2015; Bannister & Connolly, 2014, 2020; Gil-Garcia et al., 2018; Mergel et al., 2019). Within these digital infrastructures, performance dashboards, performance portals and integrated reporting systems are not value-neutral interfaces. They structure what information is captured and shared, how progress is represented and which actors can effectively question organisational performance.

The growth of these systems re-opens an enduring public-management problem: performance information can support learning, coordination, and correction, but it can also narrow attention to targets, increase reporting work, and create incentives for strategic responses to what is measured (Behn, 2003; Moynihan & Pandey, 2010; Kroll, 2015; Gerrish, 2016). Administrative-burden research further directs attention to the learning and compliance costs created by administrative procedures, while institutional research on decoupling warns that formal compliance can become disconnected from substantive outcomes (Moynihan et al., 2015; Bromley & Powell, 2012).

Accountability research adds a second condition: information matters only when an actor must explain conduct to a forum able to question, judge, and potentially impose consequences (Romzek & Dubnick, 1987; Bovens, 2007; Koppell, 2005; Brandsma & Schillemans, 2013; Busuioc & Lodge, 2016). Digital monitoring is therefore analytically incomplete if it stops at

visibility. The under-specified step is how entries in a dashboard are verified, escalated, interpreted, and connected to organisational response, especially in subnational governments in the Global South (Lindquist & Huse, 2017).

This question is examined through SENGguh (Sistem Evaluasi Pertanggungjawaban Pembangunan Daerah), the development-control and evaluation system of the Government of the Special Region of Yogyakarta (DIY), Indonesia. The case is theoretically useful because DIY combines decentralised provincial administration with a special-status political arrangement under Law No. 13 of 2012, in which the governorship is institutionally linked to the Yogyakarta Sultanate (Republic of Indonesia, 2012; de Jong & Twikromo, 2017). SENGguh links planning, e-SAKIP, logical frameworks, operational work plans, physical and financial reporting, verification, and quarterly report cards; verified information is escalated through Rapotan, an executive performance-review forum.

The article asks: How does SENGguh institutionalise vertical accountability through digital reporting, verification, comparative evaluation, and executive monitoring? It conceptualises dashboard governance as an institutional sequence in which commitments are codified, claims are verified, results are escalated, and organisational behaviour is shaped by comparative visibility. The analysis also treats administrative burden, strategic decoupling, selective visibility, and context-specific executive authority as boundary conditions rather than as additional outcomes to be assumed.

DASHBOARD GOVERNANCE, VERTICAL ACCOUNTABILITY, AND BOUNDARY CONDITIONS

Dashboard Governance as an Institutional Sequence

A dashboard is often treated as a technical interface that combines charts, alerts, rankings, or summaries. Its governing capacity, however, arises when data are embedded in planning, reporting, verification, and decision routines (Janssen & Estevez, 2013; Luna-Reyes & Gil-Garcia, 2014; Klievink et al., 2017; Gil-Garcia et al., 2018). ICT-enabled reform can reconfigure administrative coordination when information systems are connected to organisational authority and public-value purposes (Cordella & Bonina, 2012; Cordella & Tempini, 2015; Pardo et al., 2010).

Dashboard governance is used here as shorthand for a formalised institutional sequence through which public organisations make performance governable. Plans are codified into indicators, targets, responsibilities, and data fields; reported claims are verified; and assessed information is moved into forums where it can trigger explanation, comparison, corrective action, recognition, or sanction. The concept therefore connects digital-government and performance-management research without assuming that technology alone produces accountability (Mergel et al., 2019).

Vertical Accountability and Performance Information

Accountability is commonly defined as a relationship in which an actor is answerable to a forum with the capacity to pose questions, pass judgement, and, in principle, impose consequences (Bovens, 2007). Later work emphasises multiple accountabilities, accountability regimes, and reputational dynamics (Koppell, 2005; Brandsma & Schillemans, 2013; Busuioc & Lodge, 2016). The relevant issue is therefore not whether performance data exist, but whether they are embedded in a relationship of answerability, evaluation, and response.

Performance information can support learning and improvement, but it can also be ignored, ritualised, or strategically managed (Moynihan & Pandey, 2010; Kroll, 2015; Pollitt, 2006, 2013; Sanger, 2008). Rapotan is analytically important because it moves verified agency information into an executive-facing forum in which senior provincial leaders can compare results, demand explanation, and assign follow-up. This is the point at which digital visibility can acquire vertical authority.

Rapotan can therefore be treated as the vertical-accountability forum within the SENGGUIH regime: standardised information flows upward, passes through verification, and is reviewed by actors with greater formal authority. The mechanism is consequential only if the information is credible enough to be judged and the forum is authoritative enough to make that judgement matter.

Administrative Burden and Strategic Decoupling

Two boundary conditions complicate this sequence. First, administrative-burden scholarship conceptualises administrative procedures in terms of learning, compliance, and psychological costs, primarily in citizen-state interactions (Moynihan et al., 2015). This article does not transfer that framework wholesale to public officials; it uses the learning and compliance dimensions as a sensitising lens for the reporting and evidentiary work that a digital performance regime may require from agencies. Second, high-stakes measurement can encourage strategic adaptation. Bromley and Powell (2012) distinguish policy-practice and means-ends decoupling, in which formal structures may be implemented while their connection to substantive outcomes weakens. In dashboard governance, the relevant risk is not necessarily falsification: agencies may instead concentrate effort on visible, time-bounded, or highly weighted indicators. These are risks to be examined, not behaviours to be presumed.

Selective Visibility and Contextual Authority

Performance measurement selects. It privileges work that can be pre-specified, attributed, observed within a reporting period, and represented through standard indicators. Such systems can generate tunnel vision, gaming, or a performance paradox when measured

representations drift from public value (Smith, 1995; de Bruijn, 2002; van Thiel & Leeuw, 2002; Hood, 2006; Bevan & Hood, 2006; Courty & Marschke, 2004). Transparency research similarly shows that information systems shape what becomes visible and how audiences interpret it (Meijer, 2013; Grimmelikhuijsen et al., 2013; Cucciniello et al., 2017).

The authority of the forum is equally contextual. DIY's special-status arrangement combines ordinary provincial administration with the historical institution of the Yogyakarta Sultanate; Law No. 13 of 2012 links the offices of Governor and Vice Governor to the reigning Sultan and Paku Alam, while scholarship documents the continuing political and symbolic centrality of the royal institution (Republic of Indonesia, 2012; de Jong & Twikromo, 2017). This does not establish that bureaucratic actors defer culturally in Rapotan. It does mean that the same dashboard sequence may carry different organisational salience depending on the authority structure into which information is escalated. The empirical analysis therefore examines executive authority as a contextual condition, while limiting claims about informal hierarchy to what the evidence supports.

Taken together, the framework asks how SENGguh links codification, verification, executive judgement, and comparative visibility, while remaining attentive to reporting burden, strategic response, selective measurement, and the context-specific authority of the accountability forum.

CASE CONTEXT: SENGguh IN THE SPECIAL REGION OF YOGYAKARTA

DIY is a distinctive subnational setting within Indonesia. Law No. 13 of 2012 formalises its special-status governance arrangement and links the provincial governorship to the Yogyakarta Sultanate (Republic of Indonesia, 2012). The region therefore combines modern provincial bureaucracy with an executive office that also has historical and symbolic standing in local political life (de Jong & Twikromo, 2017). This context matters analytically because SENGguh does not merely publish information: its verified results are escalated to a high-level provincial forum. The study does not assume that special status automatically produces stronger compliance; rather, it treats the authority of the executive forum as a contextual condition whose relevance must be demonstrated in the evidence.

SENGguh is a back-office system for development control and evaluation across provincial agencies, not a citizen-service platform. Pergub DIY No. 86/2020 defines SENGguh as the provincial information system for development control and evaluation and situates e-SAKIP within it. Agencies link RPJMD and strategic-plan commitments to performance agreements, logical frameworks, KAK and ROPK activity plans, reporting data, supporting evidence, verification, and periodic evaluation. The resulting information is connected to executive report cards and Rapotan. The case is therefore useful for reconstructing the sequence from formal commitments to operational reporting and executive

review, while triangulating legal design, longitudinal planning and accountability documents, and practitioner accounts.

RESEARCH METHODS

The study uses a qualitative, mechanism-oriented single-case design to explain how a digital performance regime translates administrative reporting into vertical accountability. The case is the provincial SENGGUH-Rapotan regime rather than a single sectoral agency. It was selected because formal rules, recurrent reporting, verification, executive review, and longitudinal public documentation make successive stages of the institutional sequence observable. The design seeks analytical explanation of that sequence and its boundary conditions, not statistical representativeness or causal estimation of performance effects. Triangulation allows formal requirements to be compared with reported operational practice.

The empirical material combines 16 public documents and a corpus of 18 semi-structured interviews. The documentary corpus includes Pergub DIY No. 86/2020; Jogja Smart Province regulations; RKPD annual documents for 2018, 2019, 2021 and 2026; LKPJ annual documents for 2018 to 2025; and the 2017-2022 end-of-term accountability report. These sources were chosen because they specify the formal architecture, planning inputs, reporting expectations and institutional continuity of the performance regime. A complete inventory of the 16 public documents is provided in Appendix B.

The interview corpus contains 18 interviews conducted between May 2025 and January 2026 with incumbent and former provincial officials. Informants were purposively selected using four criteria: (1) direct involvement in planning, monitoring, digital governance, performance evaluation or executive coordination; (2) knowledge of SENGGUH, Rapotan or related performance-management routines; (3) experience at strategic, coordinating or operational levels; and (4) ability to explain either formal system design or actual reporting practice. Seven interviews formed the core analytic subset because they contained direct evidence of the SENGGUH-Rapotan mechanism. They comprised two officials from Bapperida with responsibility for planning and performance evaluation; one official from Paniradya Kaistimewan responsible for coordinating special-region programmes; one incumbent official from the Communication and Informatics Office with responsibility for digital governance and information security; one former head of the Communication and Informatics Office; one operational reporting official from a provincial service agency; and one senior provincial governance official with long experience of cross-agency coordination. The remaining interviews were used for contextual triangulation rather than as primary mechanism evidence.

Table 1. Core Analytic Informants and Perspective Coverage

Core Informant Group	Unit / role	Primary analytical contribution
Planning and evaluation official 1	Bapperida; regional planning and performance evaluation	Formal design, evaluation parameters, and Rapotan evolution
Planning and evaluation official 2	Bapperida; planning and control coordination	Triangulation of planning-control practices
Special-region coordination official	Paniradya Kaistimewan; programme coordination	Executive oversight, progress review, and ranking
Digital-governance official	Communication and Informatics Office; digital governance and information security	Digital infrastructure, Rapotan consequences, and system integration
Former digital-governance leader	Former head of the Communication and Informatics Office	Historical institutionalisation and system trajectory
Operational reporting official	Provincial service agency; programme reporting	Operational reporting, red indicators, and explanatory practice
Senior governance official	Provincial cross-agency governance and coordination	Longitudinal perspective on inter-agency accountability

Note. Informants are identified by role and unit to protect confidentiality while demonstrating variation in institutional perspective.

Qualitative coding and evidence management were conducted in Microsoft Excel; no proprietary CAQDAS package was used. Excel was used to organise coded extracts and construct the source-to-finding matrix, while the parent codes and illustrative subcodes are reported in Appendix A. Coding proceeded in four phases. First, documents and transcripts were screened for evidence related to planning codification, reporting requirements, verification, executive review, comparative ranking, material incentives, performance constraints, and institutional context. Second, relevant extracts were coded using the codebook categories for planning codification, digital reporting infrastructure, verification and evaluation, executive review, comparative accountability, behavioural effects, system limits, and institutional ecosystem. Third, evidence was compared across source types to identify convergence and formal-operational divergence. Discrepancies were retained and classified by temporal scope, institutional proximity, and evidentiary status rather than treated as noise. Regulations recorded formal design, planning and accountability documents supplied longitudinal administrative context, and interviews captured operational interpretation. Claims lacking documentary corroboration, including the reported link between Rapotan and performance allowances, were retained as conjectural. Fourth, the evidence was synthesised into the five findings through the source-to-finding matrix.

Several limitations should be noted. The study does not have access to the full SENGguh database, PKKI weighting matrix, or a full set of anonymised quarterly scorecards. Therefore,

it does not estimate the causal impact of SENG GUH on performance outcomes. Instead, it makes a case for how the system shapes accountability through institutional mechanisms. Furthermore, the evidence for potential links between Rapotan and performance allowances is based on interview testimony. As such, it is an operational claim that requires further documentary corroboration.

Table 2. Empirical Materials and Analytical Use

Material	Examples	Primary analytical role
Regulatory documents	Pergub DIY No. 86/2020	Defines SENG GUH, e-SAKIP, reporting, verification, PKKI, and report cards
Planning and smart-province documents	RKPD 2018, 2019, 2021, 2026; JSP 2019 and 2024	Establishes links between plans, budgets, indicators, and digital governance
Accountability reports	LKPJ 2018-2025; LKPJ AMJ 2017-2022	Triangulates institutional continuity of the performance regime
Interviews	18 semi-structured interviews; seven core analytic interviews	Explains Rapotan, reporting, verification, ranking, incentives, and limits

Note. Documentary and interview triangulation distinguishes formal system design from reported operational practice. The core analytic interview subset is $n = 7$ within a wider corpus of $n = 18$ interviews.

RESULTS, DISCUSSION, AND ANALYSIS

From Planning Commitments to Dashboard-Visible Performance

SENG GUH is not a reporting tool, but a tool of pre-implementation accountability. It plays an institutional role when provincial agencies convert strategy into digitised commitments. Accountability is ‘upstream’ of programme delivery since agencies must commit to a defined set of deliverables. To use the system, an agency must first stipulate: what it will do; how it will be measured; who is responsible; what resources are available; and what exogenous assumptions might underpin implementation.

The formal design connects provincial plans with agency-level performance management. Pergub No. 86 of 2020 prescribes that the head of the provincial agency must ‘guarantee that the entries on e-SAKIP are a reflection of the RPJMD, the strategic plan of the province’s institution or the local civil service agency, as well as performance agreements signed between the head of the agency’. The regulation requires that agencies complete logical frameworks on SENG GUH which establish ‘cause-effect relationships among inputs, outputs, outcomes, and intended impact and identify and record sources of data for indicators and assumptions that will be used for results measurement’. Digitisation of this kind, therefore, does not simply

track performance. It creates the prior commitments against which later performance is compared.

Codification also occurs at the activity and sub-activity level. The KAK stipulates rationale, outputs, beneficiaries, targets, risks, locations and schedules, while the ROPK sets out implementation stages and the anticipated physical and financial progression of each stage. The instruments of commitment, therefore, turn abstract strategy into more administratively visible components. By this logic, SENG GUH creates an organisational memory of what an agency promised to do with what resources and on what performance logic.

Operational testimony corroborates this interpretation. A provincial service agency operational official described the system as having 'planning information, KAK, logical frameworks, target-realisation data, administrative requirements, and budget-efficiency information'. The implication for operational practice is that it is difficult to draw a line between planning and implementation or implementation and evaluation. They are sequentially and digitally linked, rendering departures from prior commitments more observable.

From Reporting to Verification: The Quarterly Accountability Cycle

SENG GUH's accountability function is not fulfilled when performance data is uploaded to the system. The importance of governance is located in the quarterly cycle through which the reported information is verified, contested, validated, and transformed into an organisational judgement of agency performance. This cycle makes SENG GUH more than a static administrative database. It is a regular process through which agencies are required to account for the relationship between planned commitments, realised outputs, financial realisation, and emerging constraints in implementation.

The reporting requirement disciplines the agencies through temporal rhythms. Physical-progress data, financial realisation, output achievement, e-SAKIP performance information, and relevant supporting documents are required to be uploaded to SENG GUH (Refer to Appendix 2). Evidence of innovation and PKKI-related materials are included in the reporting architecture. As a result, the system requires the agencies to maintain a running account of implementation, rather than only generating a backward-looking annual narrative. This regular rhythm creates shorter distance between implementation and managerial intervention, because deviations can be flagged while programmes are still underway.

Verification is formalised through the desk timbal balik. The agency report will be clarified, verified, and analysed by the responsible control unit every quarter. Other relevant units that manage planning, finance, procurement, organisational affairs, and technical matters can be involved. Agency representatives are still expected to explain and validate the information they provide. In this regard, SENG GUH is not just a self-reporting system. It has an embedded procedural layer of challenge and confirmation, which is intended to close the gap between reported and accepted performance information.

Verification is connected to PKKI, which is premised on a balanced-scorecard framework that includes customer, internal-process, financial, and learning-and-growth perspectives. In formal terms, this means that the evaluation framework is intended to look beyond budget absorption. It is expected to be able to consider whether agencies are producing outputs, improving internal processes, responding to the needs of the beneficiaries, and building organisational capability. A Bapperida informant also described the system as becoming more comprehensive over time as the available information expanded and the assessment parameters were updated.

The quarterly cycle also creates a disciplinary effect. Pergub No. 86 of 2020 prescribes a reduction of the institutional performance score in the planning and control dimension when reporting requirements are not met. As such, reporting is consequential, not voluntary. At the same time, the system allows for a degree of interpretation of deviation. Operational informants explained that the red indicators do require the agencies to provide a reason, which includes internal and external barriers and factors. This provides a limited but important space for narrative within an otherwise score-based system.

From Verified Data to Executive Oversight: Rapotan as a Vertical Accountability Forum

SENGGUH most visibly and robustly exercises its source of authority when verified performance data is translated into executive supervision during Rapotan, the quarterly performance-report forum. The dashboard archives, organises, and displays performance data; vertical accountability is generated when data is brought to the attention of the Governor, top provincial leadership, and heads of agencies. Rapotan is thus not just a meeting to discuss results. It is the bureaucratic process by which digitally stored information is made administratively significant.

Pergub No. 86 of 2020 on the Development Control, Evaluation, and Supervision Forum institutionalises data-to-authority translation. After a quarterly process of clarification, verification, and assessment, the regional development control and evaluation team submits a report of their analysis to the Governor. The results are used to produce quarterly report cards for agency heads and are communicated through a development-control coordination forum. This process establishes a vertical hierarchy: agency-level reporting is verified by the technical and coordinating units, is translated into evaluated performance data, and is reviewed at the executive level.

The informant from Bapperida called Rapotan a mechanism that “strengthens the authority of the Governor to ensure that targets, objectives and indicators are achieved”. The informant also emphasised the long and iterative process of building a system which has been in existence for more than a decade and which has been subject to periodic recalibration of parameters and instruments of assessment. This is indicative that Rapotan is not an episodic

administrative adjustment but a continuous performance-management ritual integrated into the way the province governs.

In a similar vein, the informant from Paniradya explained that Rapotan was initiated at the request of the Governor to provide visibility over targets, progress, performance achievements, and implementation barriers, thereby reducing informational asymmetry. Senior leaders cannot directly observe what happens in each agency but standardised reporting, verification, and executive review allow them to compare conditions of organisations within a shared frame of evaluation.

The force of this escalation is conditioned by DIY's special-status institutional context. The Governor's office combines formal provincial executive authority with the historical institution of the Sultanate (Republic of Indonesia, 2012; de Jong & Twikromo, 2017). The interview evidence is not sufficient to claim that cultural deference determines agency behaviour. A narrower inference is supported: Rapotan matters because verified performance is exposed to the Governor and top provincial leadership, so the institutional salience of that executive office is part of the pathway through which comparative information becomes consequential. This contextual feature may strengthen executive visibility while limiting direct transfer of the mechanism to provinces with different authority structures.

Rapotan also fuses vertical and relational accountability. It is vertical because agencies report upwards and are therefore liable to be questioned by individuals with more authority over them. Rapotan is relational because of the joint efforts of planning, financial, organisational, and technical units in interpreting the data. This feature is significant because performance shortfalls may result from procurement, inter-agency dependence, policy amendments, or external events. A well-functioning executive forum could then use the dashboard not only as a surveillance device but as a coordination tool to identify barriers and assign follow-up responsibilities.

From Comparative Visibility to Behavioural Pressure: Ranking, Reputation, and Incentives

The disciplinary power of SENGGUH is intensified as performance data are translated into a form of relative visibility. Agencies are scored against their own planned targets and also in comparison to each other in Rapotan. This ranking framework alters the informational meanings at stake. A deficit against a target is no longer an operational deviation but becomes visible within a provincial hierarchy of organisational performance.

Interview data suggest that Rapotan scores reflect multiple dimensions of agency progress: financial targets, levels of performance, and implementation constraints. The results are used to designate best- and worst-performing agencies. An informant from KUPRINDO reported the public announcement of the three best and three worst-ranked OPDs as a type of social pressure to improve. An operational interview described the ritualised nature of the

report-card presentation in which high and low performance is made visible to the provincial leadership.

Ranking works through reputational mechanisms. Agencies identified as top performers gain recognition as responsive and administratively disciplined. Agencies identified as bottom-performing face reputational discomfort and a desire to not remain in a low ranking. This type of comparative accountability matters because it produces a field of mutual observation. Agency leaders not only become aware of their own performance standing, but how they fare in comparison to peers operating under the same provincial conditions.

The behavioural dynamics of the system may also be related to material consequences. A Kominfo informant noted that Rapotan results can affect the performance-allowance component at the OPD level. This claim requires additional documentary corroboration, but it is analytically notable because it suggests that the digital performance evaluation system may have implications beyond the symbolic. If a dashboard score can impact organisational benefits, reporting quality, target completion, and follow-up practices gain greater practical significance.

Comparative accountability may strengthen reporting discipline and responsiveness, but it also creates conditions for strategic response. The evidence does not demonstrate falsification, score manipulation, or deliberate gaming, and the study should not be read as making such a claim. It does show an incentive structure in which reporting completeness, measurable indicators, and comparative position are visible to senior leaders. This creates a plausible risk of means-ends decoupling: formal compliance with reporting and target requirements may improve without equivalent improvement in underlying public value (Bromley & Powell, 2012). Agencies may rationally prioritise activities that are easier to document, observable within the quarterly cycle, or connected to more salient indicators. Because the PKKI weighting matrix and complete quarterly score histories were unavailable, the study cannot test whether such strategic prioritisation occurred. The finding is therefore a governance risk implied by the design, not evidence of misconduct.

The Limits of Dashboard Accountability: Context, Attribution, and Unequal Visibility

SENGGUH enhances vertical accountability because plans, implementation progress, financial execution, and output achievement are more visible. The system also demonstrates an inherent constraint on dashboard governance: Public-sector performance cannot always be assigned to a single agency, standardised through fixed indicators, or verified within a short reporting cycle. The platform enables traceability, but it does not transcend the contextual complexity of public administration.

The formal design reflects this complexity. Logical frameworks in SENGGUH force agencies to identify external assumptions and internal-control provisions require documentation of implementation barriers, risks, and corrective actions. These features

suggest the provincial government does not conceive of performance as fully controllable by individual agencies. Programme outcomes may depend on the performance of procurement, inter-agency coordination, budget revisions, citizen participation, central-government policy, economic conditions, or other external variables.

Operational testimony supports this claim. An operational informant in a provincial service agency commented that red dashboard indicators compel agencies to report why planned activities did not take place or progress as planned and whether causes are internal or external to the agency. This narrative add-on is beneficial because it protects against a score being reflexively perceived as proof of weak management. At the same time, narrative explanation is secondary to the score-based structure: The deviation becomes visible as an indicator first and contextualisation happens afterward.

Attribution is a second limitation. Public programmes commonly include a number of agencies, levels of government, communities, and service providers. Pergub No. 86 of 2020 includes a set of cross-sectoral coordination provisions, but the dashboard still requires programmes and sub-activities to be allocated to specific organisational units. This is necessary for accountability, but it can also make shared responsibility seem simpler than it is in practice. The 2026 RKPD itself notes that Bapperida's performance partly depends on the performance of other agencies, indicating the challenge of assessing interdependent work through agency-specific scores.

The third limitation concerns selective visibility. Some forms of public value are easier to track than others. Budgeted programmes with well-defined outputs, stable indicators, and easily identified agency ownership match the dashboard's design well. Collaborative, adaptive, preventive, or context-rich initiatives may be harder to translate into standardised scores. An account from a Dinas Sosial respondent about an externally recognised social innovation suggested formal recognition did not automatically lead to a commensurate degree of score visibility in SENGGUH. This does not mean SENGGUH formally disregards innovation; the regulation explicitly incorporates innovation in PKKI and mandates evidence upload. It does, however, show that formal inclusion does not necessarily equal equal practical weight in the assessment process.

The limitations listed above do not debunk dashboard accountability. They define its conditions of effectiveness. SENGGUH works best when performance can be reasonably specified, attributed, monitored, and verified. It is less complete when public value is generated through shared responsibility, long-term change, contextual adaptation, or intangible outcomes. The proper inference is not to do away with the dashboard but to supplement scores with contextual evaluation, qualitative evidence, and mechanisms that recognise collaboration and learning.

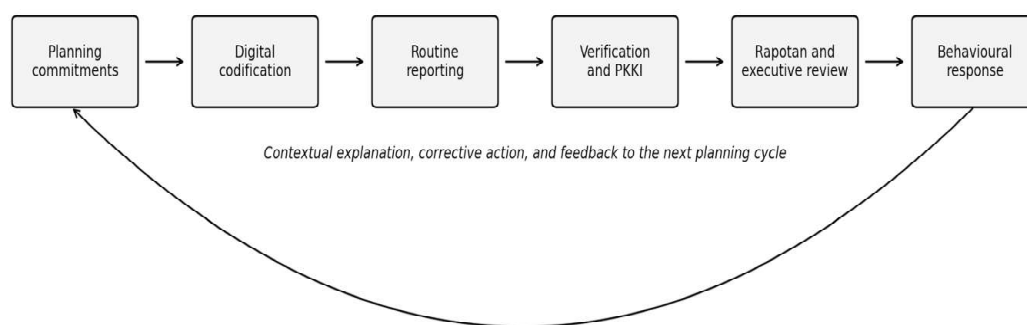


Figure 1. The SENGguh Vertical Accountability Cycle

Note. The figure synthesises the institutional sequence reconstructed from Pergub DIY No. 86/2020, LKPJ documents, and interview evidence.

DISCUSSION

Dashboard Governance as a Chain of Institutional Conversion

This finding supports a formulation of dashboard governance as more than data visualisation. SENGguh is consequential because it links up successive institutional conversions: planning commitments turn into digital fields, digital fields into periodic reports, reports into verified information, verified information into executive report cards, and report cards into organisational pressure, coordination, and follow-up. The pattern thus dovetails with scholarship treating digital government as an organisational and institutional transformation, rather than just a technology deployment (Dawes, 2008; Janowski, 2015; Luna-Reyes & Gil-Garcia, 2014; Mergel et al., 2019).

The formulation further advances scholarship on digital monitoring by addressing why dashboards have different effects in public organisations. Dashboard use by itself does not produce accountability. Accountability also requires rules to specify who reports, how entries are verified, which forum is interpreting data, and what responses ensue. The case thus supports proposals to link digital-government research to public-value and public-management literatures (Cordella & Bonina, 2012; Cordella & Tempini, 2015; Bannister & Connolly, 2014; Gil-Garcia et al., 2018).

The case also contributes to the performance-management literature. Traditional accounts distinguish between measurement, management, and accountability; SENGguh interweaves them. Measurement takes place through indicators and reporting fields, management through monitoring and remedial actions, and accountability through Rapotan and executive scrutiny. The interweaving may mitigate the fragmentation between planning, budgeting, and evaluation, but it may also heighten the prominence of what is easy to score (Poister & Streib, 1999; Sanger, 2008; Gerrish, 2016; Pollitt, 2013).

Vertical Accountability through Visibility, Authority, and Comparison

Bovens (2007) argues that accountability requires a forum able to question and judge an actor. The SENGguh-Rapotan arrangement operationalises this logic digitally: agencies submit standardised performance claims, those claims pass through desk *timbang balik*, and assessed results are escalated to executive review. The system is therefore closer to an accountability regime than to a reporting device, combining hierarchical answerability with reputational and inter-organisational scrutiny (Brandsma & Schillemans, 2013; Busuioc & Lodge, 2016).

The case also shows that forum authority is context-sensitive. In DIY, the Governor's office sits within a special-status arrangement where formal provincial authority and the Sultanate's historical-symbolic role coexist (Republic of Indonesia, 2012; de Jong & Twikromo, 2017). The present evidence cannot separate the effects of formal hierarchy from symbolic authority, and it does not establish informal deference. The broader theoretical point is narrower and transferable: dashboard accountability depends not only on data quality and verification, but also on the authority structure of the forum that receives the data. Comparative studies of ordinary provinces and other special-status regions are needed to isolate that contextual effect.

Comparison adds a second source of pressure. Relative ranking makes performance salient to peer agencies and senior leaders, supporting motivation and control while also increasing the risks associated with target regimes (Behn, 2003; Hood, 2006; Bevan & Hood, 2006; Courty & Marschke, 2004). The reported possibility that Rapotan affects performance allowances heightens this concern, but remains an operational claim awaiting documentary verification.

Selective Visibility, Administrative Burden, and Strategic Decoupling

SENGguh illustrates a double-edged form of visibility. Its formal architecture accommodates external assumptions, narrative explanations, innovation evidence, and multidimensional assessment, yet operational attention still centres on indicators and periodic scores. Visibility is therefore strongest for work that is pre-planned, attributable, budgeted, and reportable within the assessment period. Collaborative, adaptive, preventive, or long-term public value is more difficult to render through agency-specific scores, consistent with research on transparency, auditability, and performance measurement (Power, 1997; Meijer, 2013; Cucciniello et al., 2017).

The same architecture creates two governance risks. Recurrent documentation and verification require learning and compliance work from agencies; administrative-burden scholarship makes those procedural costs analytically visible, although this study does not directly measure burden among officials (Moynihan et al., 2015). High-stakes ranking can also encourage strategic adaptation. In institutional terms, formal compliance may become

decoupled from substantive outcomes if organisations optimise visible means rather than public-value ends (Bromley & Powell, 2012). The evidence supports the presence of incentives and selective visibility, not a finding of manipulation. Testing whether these risks materialise requires access to weighting matrices, score histories, verification records, and evidence of how officials allocate reporting effort.

The case therefore suggests design safeguards rather than a universal prescription. Contextual explanations and supporting evidence should accompany adverse indicators before punitive interpretation; shared outcomes should be reviewed across agencies rather than assigned mechanically to one unit; learning-oriented indicators should be distinguished from high-stakes ranking indicators; and longer-term or collaborative outcomes should retain a qualitative review channel. These safeguards preserve performance discipline while reducing the risk that a technically capable dashboard narrows administrative attention to what is easiest to score.

CONCLUSION

This article conceptualised SENG GUH as a dashboard-governance regime that translates planning and reporting into vertical accountability through an institutional sequence of codification, recurrent reporting, verification, executive review, comparison, and follow-up. The evidence supports the existence of this sequence, but not the claim that every stage is fully coupled or that SENG GUH causes better service or programme outcomes.

Five findings organise the contribution. SENG GUH converts planning commitments into auditable targets; creates a recurrent reporting and verification cycle; escalates assessed information into Rapotan; generates behavioural pressure through comparative visibility; and remains bounded by attribution problems, unequal indicator visibility, strategic-response risks, and the context-specific authority of the executive forum.

The broader implication is that dashboards should be studied as institutional arrangements rather than technical artefacts. Visibility becomes accountable action only when information is codified credibly, verified, brought before an authoritative forum, and connected to organisational response. At the same time, the same sequence can create reporting costs and incentives to optimise what is measured. The theoretical contribution is therefore conditional: dashboard governance can strengthen upward accountability, but its effects depend on measurement design, verification routines, forum authority, and the capacity to interpret context rather than scores alone.

Future research should access the PKKI weighting matrix, anonymised quarterly scorecards, desk-verification templates, and documentary evidence of score-linked incentives and sanctions. These materials would permit direct tests of indicator weighting, strategic prioritisation, and possible means-ends decoupling. Comparative subnational studies should

contrast DIY with ordinary Indonesian provinces and districts, and where possible with other asymmetric or special-status jurisdictions, to assess how executive authority conditions dashboard accountability. Research should also measure the reporting and verification workload imposed on officials so that accountability gains can be assessed against administrative costs.

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APPENDIX A. CODING STRUCTURE

Table A1. Coding Structure Used for the Study

Parent Code	Illustrative Subcodes	Analytical Role
Planning codification	Strategic alignment; logical frameworks; KAK; ROPK; targets; budgets	Explains how commitments become dashboard-visible before implementation.
Digital reporting infrastructure	Routine reporting; e-SAKIP; physical and financial progress; evidence upload	Explains how the system structures ongoing performance information.
Verification and evaluation	Desk timbal balik; validation; PKKI; balanced scorecard	Explains how self-reported data become assessed information.
Executive oversight	Rapotan; quarterly report cards; coordination forum	Explains how verified data are escalated into vertical authority.
Comparative accountability	Ranking; top/bottom agency visibility; score exposure	Explains the production of comparative performance visibility.
Behavioural effects	Reputation; social pressure; incentive implications; corrective action	Explains how visibility affects organisational response.
System limits	External attribution; interdependence; selective visibility; innovation weighting	Explains where indicator-based accountability is incomplete.

APPENDIX B. DOCUMENTARY CORPUS

Table B1. Complete Inventory of Public Documents Used in the Study

ID	Document	Primary Analytical Use
D01	Pergub DIY No. 86/2020 on development control and evaluation	Formal SENGGUH architecture, reporting, verification, PKKI, and report cards
D02	Jogja Smart Province action-plan regulation, 2019-2023	Digital-governance and smart-province policy context
D03	Jogja Smart Province master-plan regulation, 2024-2028	Continuity and updating of the provincial digital-governance framework
D04	RKPD DIY 2018	Annual planning context and programme/indicator architecture
D05	RKPD DIY 2019	Annual planning context and programme/indicator architecture
D06	RKPD DIY 2021	Annual planning context and programme/indicator architecture
D07	RKPD DIY 2026	Current planning context, interdependence, and programme/indicator architecture
D08	LKPJ Gubernur DIY 2018	Annual accountability and longitudinal institutional continuity
D09	LKPJ Gubernur DIY 2019	Annual accountability and longitudinal institutional continuity
D10	LKPJ Gubernur DIY 2020	Annual accountability and longitudinal institutional continuity
D11	LKPJ Gubernur DIY 2021	Annual accountability and longitudinal institutional continuity
D12	LKPJ Gubernur DIY 2022	Annual accountability and longitudinal institutional continuity
D13	LKPJ Gubernur DIY 2023	Annual accountability and longitudinal institutional continuity
D14	LKPJ Gubernur DIY 2024	Annual accountability and longitudinal institutional continuity
D15	LKPJ Gubernur DIY 2025	Annual accountability and longitudinal institutional continuity
D16	LKPJ Akhir Masa Jabatan Gubernur DIY 2017-2022	End-of-term accountability and longitudinal triangulation

Note. The inventory reports the complete 16-document corpus described in the methods. Document labels are used for source management; the analysis distinguishes formal design, annual planning context, and longitudinal accountability evidence.