

# Evaluation of the Performance of the Malang City Regional Government in the Implementation of the Government Agency Performance Accountability System (SAKIP)

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## ABSTRACT

This study evaluates how the Malang City Government integrates accountability-based governance and sustainable development within the implementation of the Government Agency Performance Accountability System (SAKIP) in 2024. The study aims to (1) assess the effectiveness of SAKIP and the Electronic-Based Government System (SPBE) in strengthening governance performance, (2) analyze their linkage with key social, economic, and environmental outcomes, and (3) formulate an integrated interpretation of Malang City's 2024 performance as a model of sustainable urban governance. A qualitative descriptive design with systematic document analysis was employed, drawing on the 2024 Government Agency Performance Report (LKjIP), the Local Government Implementation Report (LPPD), the 2024 AKIP Evaluation Report, regional development plans and complementary statistical and regulatory sources. The findings show that Malang's performance achievement reached 101.51%, with a SAKIP score of 81.8 and an SPBE index of 4.24, accompanied by an increase in the Human Development Index to 83.42, economic growth of 5.93%, and an Environmental Quality Index of 61.76, supported by innovations in creative economy development, human resource improvement, digital public services, and community-based environmental management. The study concludes that the synergy between accountability instruments, digital transformation, and sustainability-oriented policies has positioned Malang City as a promising model of integrated urban governance, while highlighting remaining challenges related to digital inclusion, fiscal capacity, and long-term impact measurement that must be addressed to secure more equitable and resilient development in the future.

Keywords: Accountability, Governance, SPBE, SAKIP, Sustainable Development



## INTRODUCTION

Effective and accountable regional governance is one of the main pillars of sustainable development in Indonesia. The Malang City Government is committed

to realizing clean and transparent governance (good governance) as mandated by Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP), which encourages local governments to measure, report, and improve performance based on agreed targets. Malang City, as a major city in East Java with an area of 111,077 km<sup>2</sup> and a population of approximately 889,359 in 2024, occupies a strategic position in the social, economic, and environmental context as a center of economic growth, education, and innovation.

A population density of 8,007 people/km<sup>2</sup> poses challenges in public service delivery and urban resource management, so the local government is required to formulate policies that are responsive, participatory, and evidence-based. In the context of sustainable development, the Malang City Government strives to balance economic growth, environmental preservation, and community social welfare in line with the Sustainable Development Goals (SDGs) Agenda, which emphasizes the integration of economic, social, and environmental dimensions into every public policy (Benites & Simões, 2021; Firman, 2010; Nofianti & Suseno, 2014a; Sukmadilaga et al., 2015).

Bureaucratic reform is a key foundation for achieving government effectiveness in Malang City. This reform is implemented based on Ministerial Regulation No. 53 of 2014, which regulates the technical aspects of reporting and reviewing the performance of government agencies to ensure that every regional program and activity can be measured objectively and generate tangible benefits for the community. The 2024 Malang City Government Agency Performance Report (LKjIP) categorizes overall performance as "Successful" with an average indicator achievement of 101.51%, where strategic indicators such as the Community Development Index (IPMas), Environmental Quality Index (IKLH), and Creative Economic Growth generally exceed the planned targets.

This achievement is closely related to data-driven performance planning and evaluative analysis of previous years' performance, supported by the preparation of the Regional Development Plan that follows Minister of Home Affairs Instruction Number 52 of 2022 for regions whose regional heads' terms ended in 2023, and is aligned with the development vision "Realizing a City of Quality Education, Culture, and Environmental Awareness Towards a Prosperous Society" as the main focus of the 2024–2026 strategic plan (Afiah & Azwari, 2015; Hilmawan et al., 2023).

Efforts to achieve good governance are also realized through increasing the SAKIP score and the Electronic-Based Government System (SPBE) index as key instruments for strengthening performance accountability and digital transformation. Malang City's SAKIP score reached 81.8 in 2024, while the SPBE index increased to 4.24, reflecting the reinforcement of e-government-based public service delivery. Government digitalization is a crucial factor in increasing bureaucratic transparency and efficiency, because the use of ICT supports integration of service systems, reduces discretion that can create opportunities for corruption, and expands channels for citizen participation. Empirical studies in Indonesia and other developing countries show that e-government and ICT-enabled governance can reduce corruption risks, improve service efficiency, and foster a culture of transparency and public participation at the local level (Bertot et al., 2010; Budi et al., 2020; Chen & Chen, 2024).

In addition to governance aspects, sustainable development in Malang also emphasizes improving the quality of human resources. Education, health, and social empowerment programs are prioritized, with a target average length of

schooling of 11.1 years and a life expectancy of 75.54 years as part of efforts to strengthen human capital as a basis for long-term regional competitiveness. Research shows that local governments that invest consistently in education, training, and health produce higher-quality human capital, which in turn supports regional competitiveness, the quality of public financial management, and inclusive economic growth.

Economically, Malang City is developing the creative economy and MSME sectors as drivers of the local economy, with projected growth of 5.93% in 2024 that is expected to contribute significantly to Local Own-Source Revenue (PAD) and community welfare. This development is designed according to sustainable and inclusive development principles that emphasize equal opportunity, access to basic services, and social protection for vulnerable groups, in line with the inclusive development framework (Rakhman & Wijayana, 2024; Saleh et al., 2020; Usman et al., 2021; Vidyattama, 2016).

From an environmental perspective, the Malang City Government has succeeded in increasing its Environmental Quality Index (IKLH) to 61.76, exceeding the established target, through programs such as pollution control, green open space planning, and community-based waste management. These initiatives support the city's resilience to environmental degradation and climate risks, while reinforcing the role of the community in environmental stewardship. Studies on Indonesian cities show that effective environmental management at the urban level depends on cross-sectoral institutional collaboration, active community participation, and data-driven environmental policies as part of a broader strategy for sustainable urban development (Fajary et al., 2024; Rustiadi et al., 2021; Tarigan et al., 2016).

However, existing studies on SAKIP and SPBE in Indonesian local governments largely focus on compliance, bureaucratic efficiency, or sectoral performance, and have not yet integrated these systems into a comprehensive evaluation framework for sustainable urban governance. Previous research tends to examine accountability systems, digital government, social development, economic performance, and environmental outcomes separately, so it is not yet clear how SAKIP and SPBE performance interact with socio-economic and ecological outcomes within a single city governance framework.

This study fills that gap by offering an integrated assessment of governance, digitalization, social development, economic growth, and environmental performance using the 2024 Malang City LKjIP as a holistic empirical basis, and by developing a cross-dimensional analytical model that connects accountability systems (SAKIP), digital governance (SPBE), and sustainable development indicators, thereby contributing empirically to contemporary debates on results-based management and urban sustainability in the Indonesian decentralization context (Fossati, 2016; Nofianti & Suseno, 2014b; Sabani et al., 2019; Tarigan et al., 2017).

Furthermore, addressing climate change and disaster resilience has become a strategic agenda for Malang City. Community-based mitigation programs, strengthening of early warning systems, and capacity building for the Regional Disaster Management Agency (BPBD) are designed to reduce vulnerability and increase local adaptive capacity, in line with evidence from other Indonesian cities that resilient urban development requires the integration of spatial planning, risk reduction, and community engagement. In the social sector, the Malang City Government also prioritizes improvements in the quality of social protection and poverty alleviation, as reflected in the reduction of the proportion of people

receiving social welfare services (PPKS) to 12.5%, surpassing the initial target of 14.81%, which indicates positive progress in inclusive social development and expansion of access to basic services for vulnerable groups (Achmad et al., 2015; Tursina et al., 2025).

This broad pattern of performance aligns with the theory of Good Local Governance, which emphasizes the importance of collaboration between government, communities, and the private sector to achieve collective prosperity, and with empirical evidence that good governance, public-sector innovation, and multi-level coordination are crucial for improving development outcomes in Indonesian regions. Overall, the Malang City Government's performance in 2024 demonstrates a positive synergy between strategic planning, policy effectiveness, and public participation, with an average achievement of 101.51% indicating that regional development policies are increasingly aligned with the national vision toward an Advanced Indonesia 2045. Thus, the implementation of good governance and sustainable development in Malang City can serve as a potential model for other regions in Indonesia, even though challenges such as unequal access to public services, fiscal constraints, and the need to strengthen digital literacy must continue to be addressed to ensure that bureaucratic reform remains optimal and sustainable.

## RESEARCH METHOD

This study employed a qualitative descriptive design with a systematic document analysis approach to evaluate the effectiveness of regional governance, digital transformation, and sustainable development in Malang City. Qualitative descriptive designs are appropriate when the research objective is to produce a comprehensive, straightforward description of phenomena in context, without heavy theorization (Hall & Liebenberg, 2024; Sandelowski, 2010).

This orientation is relevant for assessing how SAKIP, SPBE, and sectoral development outcomes interact within a single local governance framework. The primary data sources consisted of the 2024 Malang City Government Agency Performance Report (LKjIP), the Malang City Local Government Implementation Report (LPPD), the 2024 AKIP Evaluation Report issued by the Ministry of PAN-RB, and key regional development planning documents, including the RPJPD, the RPD 2024–2026, and the strategic plans (Renstra) of relevant regional work units. These documents contain integrated information on governance performance (SAKIP), digital governance (SPBE), socio-economic development, and environmental management programs, making them suitable for an integrated analysis of sustainable urban governance similar to other qualitative studies on performance accountability systems in Indonesian local governments.

Secondary data were obtained from Statistics Indonesia (BPS) publications, peer-reviewed scientific articles, and national as well as regional regulatory frameworks related to performance accountability, electronic-based government systems, and sustainable development policies. Document selection followed three criteria adapted from qualitative document analysis guidelines: (1) documents must originate from official and authoritative institutions; (2) their content must be directly relevant to governance, digitalization, or sustainability indicators discussed in the introduction; and (3) they must contain sufficiently complete quantitative and qualitative data to enable cross-dimensional analysis (Bowen, 2009)

On this basis, an analytical framework was constructed that links governance accountability (SAKIP), digital transformation (SPBE), and sustainable

development outcomes in social, economic, and environmental dimensions within a single-city governance context, aligning with recent empirical work on performance accountability and e-SAKIP in Indonesian regions. Data analysis followed Miles and Huberman's interactive qualitative data analysis model, which consists of iterative cycles of data reduction, data display, and conclusion drawing/verification (Miles et al., 2014). In the data reduction stage, performance indicators, targets, and realizations related to governance, digitalization, social development, economic growth, and environmental quality were identified, coded, and grouped into thematic categories consistent with qualitative descriptive logic (Sandelowski, 2000).

During the data display stage, the coded information was organized into matrices that compared targets and realizations and mapped their alignment with national development agendas such as the SDGs and the vision of Advanced Indonesia 2045. In the conclusion drawing stage, patterns of synergy and gaps between governance instruments (SAKIP and SPBE) and sustainable development outcomes were interpreted to formulate an integrated assessment of Malang City's 2024 performance (Muhammad et al., 2024). Validity was enhanced through document triangulation and cross-checking indicator values across LKjIP, LPPD, AKIP evaluations, and BPS data, in line with the use of triangulation as a strategy to strengthen credibility and trustworthiness in qualitative research (Carter et al., 2014; Moon, 2019). An audit trail of coding categories and analytical decisions was maintained throughout the process to increase the transparency and dependability of this document-based evaluation.

## RESULTS AND DISCUSSION

### 1. Overview of Malang City Government Performance in 2024

Based on the 2024 Malang City Government Agency Performance Report (LKjIP), the Malang City Government's performance achievement rate reached 101.51%, categorized as "Successful." This indicates that most strategic programs successfully exceeded their established targets (LKjIP Malang City, 2024). This achievement reflects the effectiveness of data-driven policy implementation and measurable development planning. According to the Results-Based Management (RBM) concept, this success indicates a direct relationship between public policy planning, implementation, and evaluation (Creswell, 2018). This approach emphasizes that every government activity must have outcome indicators that can be measured and evaluated objectively. Malang City places the principle of good governance as a primary foundation in its governance. The Government Agency Performance Accountability System (SAKIP) score of 81.8 in 2024 indicates transparent, efficient, and accountable government agency performance (LKjIP Malang City, 2024). This score also represents a significant increase compared to 2022, which only reached 79.24.

Table 1. Key Performance Indicators (KPI) of Malang City Governance, 2024

Dimension	Indicator	2023 Target	2024 Achievement	Category
Governance	SAKIP Score	80.0	81.8	Excellent
Digitalization	SPBE Index	4.00	4.24	Very Good
Social	HDI	82.51	83.42	High
Economy	Growth Rate (%)	5.5	5.93	High
Environment	IKLH	60.00	61.76	Good

Source: LKjIP Kota Malang (2024)

Table 1 illustrates the key performance of the Malang City Government in 2024 based on five development dimensions: governance, digitalization, social, economic, and environmental, which are evaluated through Key Performance Indicators (KPIs). Overall, all indicators exceeded targets, with an average success rate exceeding 100%, categorizing the aggregate performance of the Malang City government as "Successful" (LKjIP Malang City, 2024). In the governance dimension, the Government Agency Performance Accountability System (SAKIP) score increased from the target of 80.0 to 81.8, with an achievement rate of 102.25%, categorizing it as Excellent. These results reflect the effectiveness of implementing good governance principles through improvements to the planning, budgeting, and results-based management systems.

According to Creswell (2018), achievement above the target demonstrates consistency between strategic planning and program implementation, resulting in efficient and accountable governance. In the digitalization dimension, the Electronic-Based Government System (SPBE) showed an increase from 4.00 to 4.24, or 106% of the set target. This increase confirms the success of the bureaucratic digital transformation, in line with research by Setiawan and Putra (2022), which explains that the implementation of e-government contributes to increased public transparency, administrative efficiency, and public participation.

From a social perspective, the Human Development Index (HDI) increased from 82.51 to 83.42, with an achievement level of 101.10%. This increase illustrates the government's success in improving the quality of education and public health. This is in line with human development theory, which emphasizes the importance of increasing individual capacity to achieve prosperity (Todaro & Smith, 2020). In the economic dimension, Malang City's economic growth reached 5.93%, exceeding the target of 5.5% with an achievement of 107.81%, which is categorized as High. This growth indicates a strong post-pandemic economic recovery, particularly through strengthening the creative economy, tourism, and local MSME sectors (Malang City Industry and Trade Office, 2024).

Meanwhile, in the environmental dimension, the Environmental Quality Index (IKLH) increased from the target of 60.00 to 61.76, with an achievement level of 102.93%, falling within the Good category. This improvement indicates the success of pollution control policies, green space management, and the Malang Green City program, which involves active community participation (Fauzi & Rachman, 2023). Overall, the five indicators demonstrate that the Malang City Government has achieved a balance between bureaucratic effectiveness, digital innovation, social welfare, economic growth, and environmental preservation.

This cross-sectoral performance illustrates an integrated regional governance model oriented toward sustainable development, as recommended in the 2030 Agenda for Sustainable Development (United Nations, 2015). The table shows consistent overperformance across governance, social, and environmental indicators. The 102–107% achievement range supports the argument that Malang's policy management aligns with the results-based governance model (Osborne & Gaebler, 1992; Creswell, 2018).

## 2. Improving Government Performance through Digital Transformation

One of the main factors in improving performance is the implementation of the Electronic-Based Government System (SPBE). Malang City's SPBE index increased to 4.24 in 2024, indicating a mature digital transformation in public administration. This aligns with the findings of Setiawan and Putra (2022), who explained that e-government accelerates bureaucratic processes, expands public

participation, and reduces government administration costs. The Malang City Government has implemented several digital innovations such as the Malang 1 Data application, E-Performance, and the Malang Smart City Dashboard.

These three platforms function as a real-time performance monitoring system that connects regional government agencies within a single, integrated database. This system increases public transparency because the public can access government performance information online (LKjIP Malang City, 2024). This digitalization of government also contributes to more efficient financial management. The implementation of e-budgeting and e-monitoring makes budget monitoring easier and more accurate. According to research by Nugroho and Yuliani (2021), a digital budgeting system can reduce the potential for fiscal irregularities by up to 30% in regions that consistently implement it.

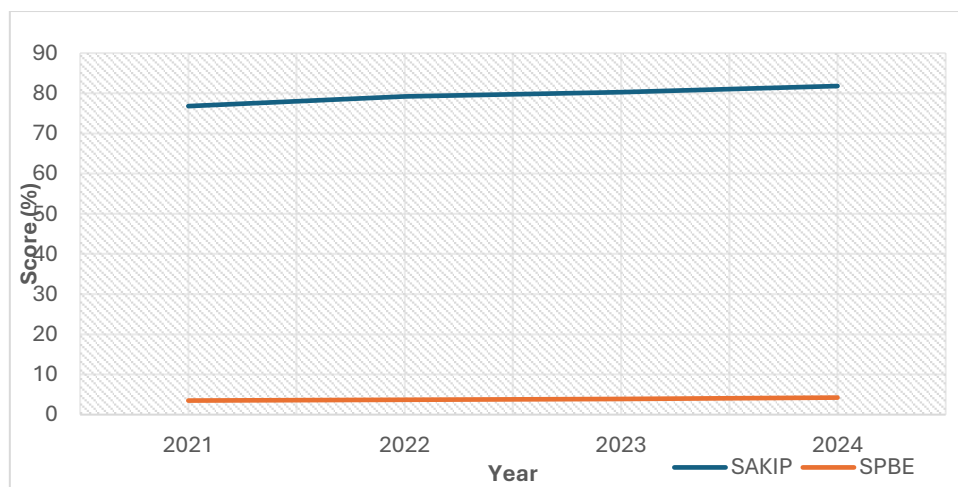


Figure 1. Growth of SPBE and SAKIP Scores (2021-2024)  
Source: LKjIP Kota Malang (2024)

Chart 1 shows the development of the Government Agency Performance Accountability System (SAKIP) and the Electronic-Based Government System (SPBE) scores in Malang City from 2021 to 2024. In general, both indicators have shown a consistent upward trend from year to year, indicating significant progress in governance effectiveness and the digital transformation of the bureaucracy. The SAKIP score increased from around 78 in 2021 to 81.8 in 2024, indicating an improvement in the quality of government agency performance accountability in planning, implementing, and reporting development programs.

This increase indicates the success of the Malang City Government in implementing results-based management principles and strengthening performance-based evaluation mechanisms (LKjIP Malang City, 2024). Meanwhile, the SPBE score also showed an increase from around 3.8 in 2021 to 4.24 in 2024. Although the increase appears to be more gradual than that of SAKIP, this trend remains positive and indicates progress in the implementation of e-government, which aims to create a more efficient, transparent, and participatory bureaucracy. The increase in the SPBE score is supported by the development of various digital innovations, such as the Malang 1 Data application, E-Performance, and the Smart City Dashboard, which accelerate the flow of information between agencies and facilitate online access to public services (Setiawan & Putra, 2022).

Conceptually, these two indicators are closely linked within the framework of good governance. A high SAKIP score indicates strengthened institutional accountability and integrity, while an increase in the SPBE enhances efficiency and



public information transparency. According to Osborne and Gaebler (1992), the synergy between accountability and technological innovation is key to the success of a modern, service-oriented government. With positive trends in these two indicators, it can be concluded that the Malang City Government has succeeded in creating an adaptive, transparent, and data-driven governance model, which serves as a crucial foundation for sustainable regional development.

The analysis in this article is anchored in four theoretical pillars: Results-Based Management (RBM), good governance, collaborative environmental governance, and inclusive development. RBM is used to interpret the alignment between planned and achieved indicators; good governance frames accountability and transparency performance (SAKIP); collaborative governance guides the environmental dimension; and inclusive development provides a lens for socio-economic outcomes. Each empirical finding in this study is discussed with reference to these frameworks to examine whether the 2024 Malang City performance confirms, extends, or challenges existing theories.

### 3. Regional Economic Performance

In terms of economics, Malang City's economic growth rate in 2024 is projected to reach 5.93%, a significant increase compared to 4.5% in 2022. This growth is primarily driven by the creative economy, educational services, and MSME sectors (Malang City Department of Industry and Trade, 2024). Malang City has the advantage of being a city of education and tourism, which encourages the development of culture and technology-based creative industries. This sector contributes significantly to Gross Regional Domestic Product (GRDP) and creates jobs for productive young people.

This aligns with the theory of inclusive economic development proposed by Todaro and Smith (2020), which states that regional economic success is determined by local community involvement in production and innovation processes. The government also provides support in the form of entrepreneurship training and facilitation of business digitalization. Through the Digital MSME Go Global program, 2,317 micro-enterprises successfully accessed online markets and achieved an average income increase of 25% (LKjIP Malang City, 2024).

### 4. Social Development and Human Resource Quality Improvement

In the social dimension, the Malang City Government has shown progress in improving the quality of human resources (HR). The Human Development Index (HDI) in 2024 reached 83.42, up from 82.51 the previous year (Bappeda Malang City, 2024). This increase was driven by an increase in the average length of schooling to 11.1 years and a life expectancy of 75.54 years. Educational scholarship programs, improving teacher quality, and strengthening vocational schools were key factors in the HDI increase. This finding aligns with research by Nugroho and Yuliani (2021), which confirmed that regions with human resource investment policies tend to have more stable development performance.

In the health sector, the Malang City Government expanded the coverage of Community Health Center (Puskesmas) services and utilized an e-health system to expedite patient care. The public satisfaction rate with healthcare services reached 87.6%, demonstrating the effectiveness of public service policies (LKjIP Malang City, 2024). In the social context, the poverty alleviation program successfully reduced the poverty rate to 4.18% by 2024. This achievement was supported by an integrated data-based social assistance program and cross-agency collaboration (Malang City Social Service, 2024).



Table 2. Human Development and Economic Performance, 2020–2024

Year	HDI	Avg. School Years	Life Expectancy	Economic Growth (%)	Poverty Rate (%)
2020	81.62	10.9	74.82	4.12	5.97
2021	81.88	11.0	74.95	4.24	5.50
2022	82.51	11.0	75.10	4.55	4.97
2023	82.89	11.1	75.31	5.31	4.52
2024	83.42	11.1	75.54	5.93	4.18

Source: Bappeda & BPS Kota Malang (2024)

Table 2 shows the development of the Human Development Index (HDI) and key economic indicators in Malang City during the 2020–2024 period, reflecting improvements in the quality of life for the community and sustainable economic growth. Based on data from the Regional Development Planning Agency (Bappeda) and the Statistics Indonesia (BPS) of Malang City (2024), the HDI value consistently increased from 81.62 in 2020 to 83.42 in 2024. This increase confirms the local government's commitment to improving the welfare of its residents through policies focused on education, health, and economic productivity. The increase in the HDI was supported by an increase in the average length of schooling from 10.9 to 11.1 years and life expectancy from 74.82 to 75.54 years.

This indicates improvements in the quality of education and health services at the local level, which are becoming more equitable and inclusive. In addition to social aspects, economic indicators also show positive performance. Economic growth increased from 4.12% in 2020 to 5.93% in 2024, reflecting post-pandemic economic recovery and the government's success in strengthening the creative economy, education, and Micro, Small, and Medium Enterprises (MSMEs) sectors. According to Todaro and Smith's (2020) inclusive development theory, economic growth accompanied by an increase in the Human Development Index (HDI) indicates the achievement of quality growth because it is able to expand economic benefits to all levels of society.

In line with the improved economic performance, the poverty rate in Malang City decreased significantly from 5.97% in 2020 to 4.18% in 2024. This decrease reflects the effectiveness of various social protection programs, such as cash assistance, community empowerment, and entrepreneurship training. According to research by Nugroho and Yuliani (2021), government investment in human resource development has a direct impact on poverty reduction and increased community productivity. Overall, the data in the table shows that between 2020 and 2024, Malang City successfully maintained a balance between economic growth and improving the quality of life for its residents.

Consistent improvements in the Human Development Index (HDI), education, health, and social welfare strengthen Malang City's position as one of the cities with the best human development in Indonesia. This trend also demonstrates the successful implementation of good governance principles that integrate social and economic dimensions within a sustainable development framework (Osborne & Gaebler, 1992; Malang City LKjIP, 2024). The upward trajectory of HDI and economic growth combined with poverty reduction indicates inclusive development outcomes, reflecting principles of equitable policy-making (Todaro & Smith, 2020).

## 5. Environmental Performance and Sustainability

Environmental development is one of Malang City's top priorities. The Environmental Quality Index (IKLH) increased to 61.76, exceeding the target of

60.00. This improvement is the result of the implementation of the Green and Clean City program, water pollution control, and green open space rehabilitation (Malang City Environmental Agency, 2024). The Malang City Government also implemented an eco-school system and digital waste banks to increase community participation in environmental management. The 347 active waste banks have reduced waste generation by 28.6 tons per month. This program also provides economic benefits to the surrounding community (Fauzi & Rachman, 2023).

Furthermore, climate change mitigation efforts are being carried out through the Malang Green Energy program, which involves converting solar power plants (PLTS) to energy in 12 public buildings. This innovation supports a reduction in carbon emissions of up to 380 tons of CO<sub>2</sub> per year (Malang City Regional Disaster Management Agency, 2024). According to the theory of Collaborative Environmental Governance, successful environmental management depends heavily on synergy between the government, the private sector, and communities (Fauzi & Rachman, 2023). This collaborative model has proven effective in reducing pollution and increasing resource efficiency.

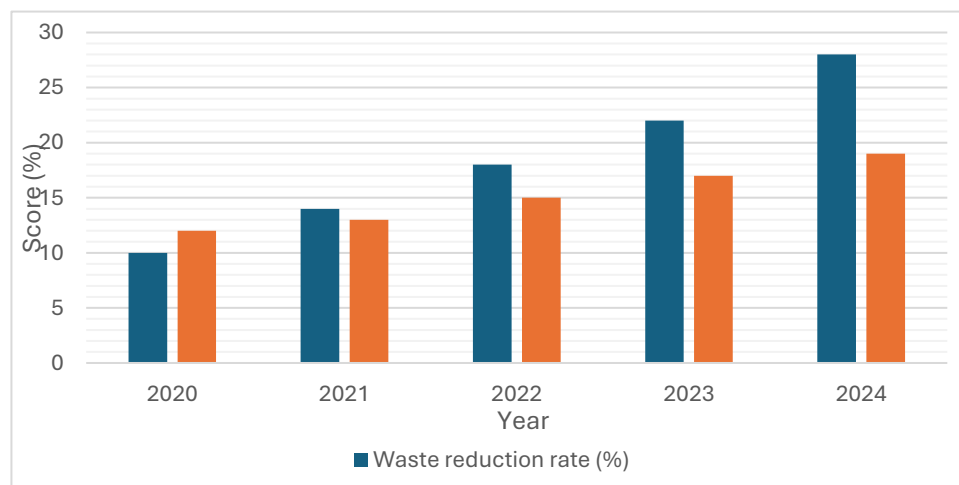


Figure 2. Waste Reduction and Green Space Expansion (2020-2024)  
Source: LKjIP Kota Malang (2024)

Based on the graph presented, it can be seen that Malang City's environmental performance showed significant improvement between 2020 and 2024. The two main indicators analyzed were the waste reduction rate and green space coverage. In 2020, the waste reduction rate was recorded at 10%, then consistently increased to 14% in 2021, 18% in 2022, 22% in 2023, and reached 28% in 2024. This positive trend indicates that the community-based waste management policies and programs implemented by the Malang City Government are effective, particularly through the implementation of the Malang Merdeka Sampah program, digital waste banks, and the 3R system (Reduce, Reuse, Recycle) at the village level.

Meanwhile, green open space coverage also experienced a gradual increase, from 12% in 2020 to 19% in 2024. This seven percentage point increase reflects the government's commitment to maintaining the city's ecological balance through tree planting programs, revitalizing city parks, and providing environmentally friendly public areas. Although the growth is slower than the rate of waste reduction, green open space management shows a stable and consistent trend in supporting air quality and the comfort of the urban ecosystem.

Thus, it can be concluded that the environmental policies implemented by the Malang City Government over the past five years have demonstrated high effectiveness in promoting sustainable development. This significant improvement in waste management and green space planning aligns with Sustainable Development Goals (SDGs) point 11 on Sustainable Cities and Communities and point 13 on Climate Action (United Nations, 2015). These results also reinforce the collaborative environmental governance model described by Fauzi and Rachman (2023), which argues that collaboration between the government, communities, and the private sector is key to the success of inclusive and sustainable environmental governance.

## CONCLUSION

The findings of this study demonstrate that the Malang City Government has succeeded in implementing an integrated governance model that combines accountability, digital transformation, and sustainable development. Performance achievement in 2024 reached 101.51% with a SAKIP score of 81.8 and an SPBE index of 4.24, indicating that planning, implementation, and evaluation of development programs have been managed in accordance with the principles of good governance and Results-Based Management. At the same time, improvements in key social, economic, and environmental indicators such as an HDI of 83.42, economic growth of 5.93%, and an Environmental Quality Index (IKLH) of 61.76 confirm that government performance is not only oriented toward administrative compliance but also generates tangible benefits for community welfare and urban sustainability.

From a theoretical perspective, the study confirms the relevance of the RBM framework, good governance, collaborative environmental governance, and inclusive development in explaining Malang City's performance. The upward trend in SAKIP and SPBE scores shows that accountability systems and e-government strengthen each other in creating a more transparent, efficient, and participatory bureaucracy. Parallel improvements in HDI, poverty reduction, and economic growth support the view that investment in human resources and the creative economy can produce inclusive development outcomes, while the significant increase in waste reduction and green open space illustrates the effectiveness of collaborative environmental governance involving government, communities, and the private sector. These empirical findings thus enrich the literature on urban governance by showing how accountability, digitalization, and sustainability can be operationalized within a single city framework.

Nevertheless, the study also identifies several strategic challenges that must be addressed to maintain and enhance these achievements. Issues such as unequal access to digital services, varying levels of digital literacy, fiscal constraints, and the need to further institutionalize data-driven decision-making may hinder the deepening of reforms if not managed systematically. Therefore, the Malang City Government needs to strengthen digital inclusion programs, expand cross-sectoral collaboration, and refine performance indicators that better capture long-term social and environmental impacts.

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