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Implementation of Civil Servants Performance Management in The Mahakam Ulu Regency Government

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Abstract: Civil servant performance plays a vital role in governance. Furthermore, under the decentralized system implemented in Indonesia, civil servants serve as the backbone of local governments. However, civil servant performance presents a problematic situation influenced by the implementation of performance management. Focusing on Mahakam Ulu regency, this study aims to analyse the implementation of civil servant performance management in the region. This is a qualitative study, with data collected through interviews and document studies. Using an illustrative data analysis method, the study demonstrates that the overall implementation of civil servant performance management in the Mahakam Ulu regency government, as seen from the dimensions of performance planning, performance monitoring and measurement, performance evaluation, and employee development, has been running procedurally in accordance with stages and regulations. Although the processes have been implemented and are generally considered effective, various challenges remain to be addressed to achieve optimal results.

Keyword: Civil Servant, Performance Management, Decentralization, Local Government.

INTRODUCTION

Civil servants play a crucial role in the administration of Indonesian governance and the achievement of national goals (Sary et al., 2024; Madjid, 2024). As government human resources, civil servants are responsible for managing government at all levels, ensuring the provision of public services, and implementing various policies. As resources tasked with meeting the demands of the community, the state, and the nation, civil servants are essentially the backbone of the bureaucracy (Sihaloho, 2020). With the adoption of regional autonomy, a paradigm shift toward decentralization or regional autonomy has occurred in the Indonesian government system, resulting in consequences related to the decentralized implementation of civil service arrangements in Indonesia (Kaiser, Pattinasarany, & Schulze, 2006; Talitha, Firman, & Hudalah, 2020).

In the above context, civil servant performance is key. This is because civil servant performance is crucial for ensuring government efficiency, effective public service delivery, and successful bureaucratic reform in response to the needs of a dynamic society (Ilyasi,

2024; Maulana, Indriati, & Hidayah, 2022). Furthermore, high-performing civil servants are crucial for eradicating corruption, building trust, implementing policies effectively, and accelerating community development (Gerson, 2020; Mussagulova, 2021), making civil servant performance a direct indicator of the government's ability to serve its citizens.

However, after nearly three decades of regional autonomy in Indonesia, the performance of civil servants in the regions still presents a problematic situation. This is especially true for relatively new district/city governments, such as Mahakam Ulu Regency. Despite the existing number of civil servants, the performance of civil servants within the Mahakam Ulu Regency Government remains focused on the social welfare of the community, as seen in the analysis of the development outcomes of Mahakam Ulu Regency, which can be seen from several aspects, including population, education, health, employment, women's empowerment, child protection, and arts and culture and sports.

However, nearly three decades into regional autonomy in Indonesia, the performance of civil servants in the regions remains problematic. This is especially true for relatively new district/city governments, such as Mahakam Ulu Regency. Despite its large number of civil servants, the performance of civil servants within the Mahakam Ulu Regency Government remains focused on the social welfare of the community. This can be seen in several aspects, including population, education, health, employment, women's empowerment and child protection, and arts, culture, and sports.

Furthermore, the performance of civil servants within the Mahakam Ulu Regency Government also demonstrates suboptimal conditions regarding the implementation of bureaucratic reform, impacting the quality of public services provided. This is evidenced by the level of public service quality that has not met public expectations. Signs of this are the persistence of public services that are (a) less responsive, informative, accessible, coordinative, and listen to public complaints/suggestions/aspirations; (b) inefficient in the delivery of public services; and (c) the absence of a tool to measure public satisfaction with public services. Furthermore, the suboptimal implementation of bureaucratic reform is also reflected in the suboptimal performance of government administration, characterized by the lack of synchronization between planning, budgeting, and evaluation documents; limited human resources, both in quantity and quality; limited availability and publication of sectoral data for planning, monitoring, and evaluation; and suboptimal facilities and infrastructure supporting government administration.

The performance of civil servants within the Mahakam Ulu Regency Government is also crucial in maintaining national sovereignty. This is because Mahakam Ulu Regency is one of the Indonesian regions directly bordering Malaysia (Alui & Fathurrahman, 2024; Wahidah, Leo, & Gustia, 2024). The potential for community welfare to be compared with neighboring countries is a crucial issue to consider in relation to civil servant performance within the Mahakam Ulu Regency Government.

Literature shows that one of the variables that can influence civil servant performance is employee performance management (Almulaiki, 2023; Verbeeten, 2008; Gerrish, 2016). Performance management is a systematic, ongoing process to identify, measure, and develop individual, team, and organizational performance. Its role is significant and goes beyond simply year-end assessments (Mdhlalose, 2023; Faozen & Sandy, 2024; Schleicher et al., 2018). Good performance management has a transformational role in employee performance. It transforms a bureaucracy that may have previously been process- and compliance-oriented into one that is results- and development-oriented. The main implication is increased professionalism, accountability, and employee motivation, which ultimately improves the quality of public services and the success of achieving organizational goals in the era of decentralization.

Considering the above, this study aims to analyze the implementation of civil servant performance management within the Mahakam Ulu Regency Government. This objective

was chosen because the literature shows that performance management is essential in bureaucracy to address fundamental problems such as fragmentation, duplication, inefficiency, and misalignment with national goals, which hinder development and public trust (Torneo & Mojica, 2019; Lee Rhodes et al., 2012; Virtanen & Vakkuri, 2016). An effective performance management system will increase accountability, transparency, and productivity, which will result in better public services, substantial annual savings for the government, and the realization of constitutional ideals (Andriynus, 2017; Destler, 2017). The implementation of performance management is crucial to creating a more service-oriented, efficient, and effective bureaucracy capable of achieving its strategic goals.

METHOD

Considering the stated research objectives, this study applies a qualitative approach. Data collection techniques used in this study include in-depth interviews and document studies. Primary data were collected through these in-depth interviews. Interviews were conducted with stakeholders who served as research informants who were deemed competent to answer research questions relevant to the research objectives. Furthermore, this study employed document studies by reading and studying a number of books, journals, papers, and other sources related to the research problem and discussion to obtain additional data that could answer the research objectives. Furthermore, this study collected data in the form of documents from the Mahakam Ulu Regency Government, the Ministry of Administrative and Bureaucratic Reform, the Ministry of Home Affairs, the State Civil Service Agency, educational institutions, civil society, and other institutions related to the research theme.

In analyzing the data, this study employed an illustrative method. This method refers to Neuman (2014), who explains that the illustrative method is a qualitative data analysis method that takes theoretical concepts and treats them as blank spaces to be filled with specific empirical examples and descriptions. The use of the illustrative method aligns with the previously described post-positivism research paradigm. This is because the research objectives need to be answered using theoretical concepts that have been described in the operationalization of the concepts.

RESULT AND DISCUSSION

This study adopts Armstrong's (2014) opinion so that the analysis of performance management implementation consists of performance planning, performance monitoring and measurement, performance evaluation, and employee development.

Implementation of Performance Planning

The performance planning dimension consists of four indicators, namely (1) establishing a performance agreement between leaders and civil servants in terms of work objectives (goals) in the form of establishing work targets to be achieved, usually following the SMART criteria (Specific, Measurable, Achievable, Relevant, Time-bound), (2) establishing a performance agreement between leaders and civil servants in terms of performance standards in the form of determining clear criteria regarding what is considered a successful result, related to quality, quantity, time, and cost (Output Dimension), (3) establishing a performance agreement between leaders and civil servants in terms of personal development plans in the form of identifying competencies, knowledge, and skills that civil servants need to improve in that period, and (4) establishing a performance agreement between leaders and civil servants in terms of competencies/behavior in the form of establishing expectations about how work should be done (for example, initiative, teamwork, leadership) (Input Dimension). The results of the data analysis show an explanation for each of these indicators.

First, the indicator for establishing performance agreements between leaders and civil servants regarding work goals is the establishment of work targets to be achieved, typically

following SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) criteria. Generally, all parties consulted stated "Yes" that there are performance agreements between leaders and civil servants regarding work goals, which typically follow SMART (Specific, Measurable, Achievable, Relevant, and Time-bound) criteria.

Performance agreements are established through several primary mechanisms, often involving electronic systems and official documents. Performance agreements are outlined in official documents such as Performance Agreements and Employee Performance Targets. Furthermore, the determination process is often conducted or included in the e-Kinerja application. Work goals are formulated in a measurable, realistic, and relevant manner, based on the vision and mission of regional leaders, and refer to the Strategic Plan and Annual Work Plan of the organization/organizational unit.

Although the performance determination process is underway, civil servants and management face several obstacles and challenges. First, understanding the concept of performance. In this context, it shows (a) a lack of understanding of Civil Servants regarding optimal SMART criteria, (b) Civil Servants' understanding of the preparation of measurable, realistic, and relevant performance indicators still varies, (c) a lack of understanding of the concept of outcome-based performance, and (d) Civil Servants still view the preparation of Employee Performance Targets as merely an administrative obligation, not a tool for improving professionalism. Second, related to the quality of target setting. In this context, it shows (a) targets are often prepared following the previous year's pattern (copy-paste) without an in-depth analysis and evaluation process and (b) limited achievement data. Third, related to external or organizational factors in the form of (a) changes in organizational policies or indicators that can cause revisions to Employee Performance Targets in the middle of the year, (b) too frequent transfers, especially outside the previous regional apparatus organization, causing Civil Servants to have to learn from scratch and lose focus, (c) limited human resources and budget resource capabilities, and (d) limited time and facilities for joint discussions.

Second, the performance agreement between management and civil servants regarding performance standards involves establishing clear criteria for what constitutes successful outcomes, related to quality, quantity, time, and cost (Output Dimension). Generally, within the Mahakam Ulu Regency Government, there is a performance agreement between management and civil servants (ASN) regarding performance standards, which involves establishing clear criteria for what constitutes successful outcomes, related to quality, quantity, time, and cost. This agreement is generally realized through the development of a Performance Agreement for work units/leaders and Employee Performance Targets for individual civil servants, which are established at the beginning of each year.

This performance agreement encompasses four main aspects that must be objective and measurable. Quality relates to work results, which must comply with standards, technical provisions, and work quality, and strives to maximize performance based on conditions/needs within the Mahakam Ulu Regency Government. Quantity relates to the amount of output or volume produced, which must meet agreed-upon targets. Time relates to the completion of activities, which must meet established schedules, targets, or deadlines. Costs relate to the implementation of activities, which must be efficient, within budget limits, and include efficient use of resources. The establishment of these standards must align with organizational goals, work unit strategic objectives, the Strategic Plan, the Regional Government Work Plan, and the regional vision and mission.

Although the performance assessment process had been implemented, several obstacles and challenges were encountered. First, these were resource limitations, including limited human resources, budget, and implementation time. Second, these were issues related to alignment and policy, including (a) changes in policies or priority programs midway through the fiscal year, requiring target adjustments, and (b) proposed activity plans by

regional government agencies that did not align with the district's vision and mission. Third, these were related to standards and measurement, including (a) the lack of uniformity in standard setting, making it difficult to objectively measure quality aspects; (b) time and cost standards were often difficult to establish objectively; and (c) not all units had quantitatively measurable indicators. Fourth, these were related to understanding the concept of performance, as not all civil servants and leaders fully understood the SMART concept, or the difference between quality and quantity indicators. Fifth, these were related to the performance information system, including (a) the suboptimal information system and the standard results to be achieved; and (b) the need for a more integrated monitoring system or an optimized performance information system (e-performance).

Third, the indicator for establishing a performance agreement between leaders and civil servants regarding personal development plans involves identifying competencies, knowledge, and skills that civil servants need to improve during the period. In general, the majority of agencies stated that there is a performance agreement between leaders and civil servants regarding personal development plans, which involves identifying competencies, knowledge, and skills that need to be improved. However, a Regional Development Planning Agency informant differed, stating that there is no performance agreement explicitly covering personal development. Nevertheless, the Regional Development Planning Agency informant added that civil servants can participate in available technical guidance and training for personal development.

Although efforts have been made to establish performance agreements between management and civil servants regarding personal development plans, several major obstacles and challenges have been identified. First, budget and facility limitations. This is the most frequently highlighted obstacle, namely limited training and human resource development budgets. As a result, not all civil servants have the opportunity to participate in competency improvement programs each year. Second, the identification of training needs has not been optimal. The competency-based training needs identification system is considered suboptimal, resulting in generalized and incompletely measurable self-development planning. Furthermore, an assessment center has never been implemented for all civil servants in Mahakam Ulu Regency. Third, workload and time constraints. Time constraints and workload constraints for civil servants, particularly during the planning document preparation cycle, sometimes delay the focus on self-development. Fourth, limitations on specific programs and equity. There is a lack of specific training for specific functional positions and development programs that are unevenly distributed and not always tailored to individual needs. Furthermore, the lack of transparency regarding the implementation of training and technical guidance, as well as remote locations (especially for teachers), limit access to development activities. Fifth, low awareness and motivation for independent learning among civil servants also pose challenges.

Fourth, the indicator for establishing performance agreements between leaders and civil servants regarding competencies/behaviors is the establishment of expectations regarding how work should be performed (e.g., initiative, teamwork, leadership) (Input Dimension). In general, the majority of informants expressed the opinion that there is a performance agreement between leaders and civil servants regarding competencies/behaviors, which is the establishment of expectations regarding how work should be performed. This agreement encompasses leadership expectations regarding how work should be performed, such as initiative, teamwork, leadership, integrity, service orientation, discipline, and responsibility. Performance agreements encompassing these behaviors are an essential part of the civil servant performance management process and have been embodied in the implementation of the Core Values of Civil Servants BerAKHLAK. The Core Values of Civil Servants BerAKHLAK are the basic values of civil servants, an acronym for Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative.

Although the behavioral performance agreement has been implemented, several obstacles and challenges remain. First, regarding the objectivity of the assessment and supporting evidence. Behavioral assessments tend to be qualitative, subjective, and dependent on superiors' perceptions, and are sometimes not fully based on objective evidence. Second, regarding time constraints on leaders. Time constraints, busy work cycles, and the suboptimal implementation of coaching and regular feedback pose challenges for leaders in consistently observing behavior. Third, regarding understanding and consistency of civil servants, which is reflected in the lack of uniformity in understanding between civil servants and leaders regarding how to objectively assess behavior. Fourth, regarding communication and initiative, which is characterized by a lack of effective communication between leaders and civil servants, and a lack of initiative from staff who tend to wait for orders. Fifth, regarding limited orders, which include limited training to strengthen soft skills, which are considered essential for improving behavioral competency. Sixth, regarding aspects of hierarchy and rewards, which indicate civil servants may be reluctant to openly discuss behavioral expectations. Furthermore, there is a lack of rewards and punishments related to performance and behavior.

Implementation of Performance Monitoring and Measurement

The performance monitoring and measurement dimension consists of four indicators: (1) continuous feedback, which measures the frequency and quality of communication between management and civil servants, not just at the end of the period; (2) results measurement, which measures factual data on goal achievement (e.g., percentage of targets met, number of units produced, error/quality levels); (3) behavioral review, which observes and records how civil servants utilize their key competencies in their daily work; and (4) barrier removal, which measures the extent to which management takes action to eliminate obstacles faced by civil servants in achieving their goals (e.g., providing resources or training).

First, the continuous feedback indicator measures the frequency and quality of communication between management and civil servants, not just at the end of the period. In general, the majority of informants explained that their agencies have implemented continuous feedback as an important mechanism for monitoring and developing civil servant performance within the Mahakam Ulu Regency Government, which does not focus solely on the end of the assessment period. This practice aligns with the civil servant performance management policy directive, which emphasizes increasing the intensity of performance dialogue and ongoing feedback.

This ongoing feedback process is conducted through various means, both formal and informal. Regular meetings and evaluations are one way. This is implemented through daily, weekly, and monthly coordination meetings, weekly staff meetings, and monthly or quarterly evaluations. This also includes cross-sector meetings, particularly in agencies such as the Health Office. Furthermore, direct dialogue and coaching are provided through leadership, providing direct coaching (informal coaching and mentoring) to discuss task implementation, discipline, and work quality, as well as providing encouragement or correction when daily challenges are encountered. Furthermore, the e-Kinerja system and the MyASN application are utilized, allowing leaders and civil servants to digitally monitor daily and monthly target achievement and submit performance reports at the beginning of each month, which are then assessed by leaders. This system expedites the provision of feedback and enhances transparency. Specifically, in schools, feedback is also provided through routine supervision and classroom observations. At the Health Office, leaders provide monthly assessments and feedback on Employee Performance Targets, which are then discussed to improve plans. Generally, feedback can take the form of appreciation, corrections, direction, or improvements, delivered verbally or in writing.

Although a mechanism is in place, several significant challenges exist in implementing this ongoing feedback. First, leadership time constrains. Busy schedules (such as preparing regional planning documents or busy service and program activities) limit the time for leaders and civil servants to engage in in-depth performance dialogues or engage in intensive and regular individual coaching. Second, two-way communication is suboptimal. Civil servants are often less open to criticism or input, even tending to passively await direction. Furthermore, communication skills between leaders and staff also vary. Third, it concerns documentation and systematization. This demonstrates the lack of a systematically documented feedback system, resulting in some communication remaining informal and not yet incorporated into formal performance evaluations. Fourth, digital infrastructure issues. There are challenges related to the dissemination of the e-Kinerja report filling process, which is still not uniform, as well as the limited digital infrastructure to support real-time performance monitoring. Fifth, regarding the consistency of frequency, the frequency of feedback in several work units is still inconsistent.

Second, results measurement indicators consist of factual data on goal achievement (e.g., percentage of targets met, number of units produced, error/quality rate). Civil Servant performance measurements across various work units have been implemented and is mandatory and routine. This process generally uses factual and measurable data to assess the extent to which civil servants are achieving the targets set in the Employee Performance Targets. In several agencies, such as the Regional Development Planning Agency, civil servant performance data is linked to the achievement of key performance indicators and activity performance indicators for regional government agencies. This ensures that measurements not only assess work volume but also civil servants' contributions to regional development outcomes and the achievement of organizational goals.

Civil servants periodically (daily/monthly) report their work results through the e-Kinerja application. Data is collected from activity reports, the e-Kinerja application, and unit achievement summaries. Next, direct superiors or leaders verify the achievement data and work evidence entered by civil servants to ensure their accuracy and validity. The results are compared against the initial agreed targets.

During the process, measuring results encountered several obstacles and challenges. First, related to quality and indicators. This relates to the suboptimal quality of performance data, indicating that input data is sometimes inaccurate or does not reflect reality on the ground. Furthermore, data quality is not yet uniform. Second, related to target setting. There are still differing understandings in establishing measurable outcome indicators, resulting in some targets remaining administrative rather than outcome based. Some indicators are also difficult to measure quantitatively. Furthermore, there is a limited availability of objectively measurable indicators. Third, related to systems and administration. The limitations of an integrated performance information system mean that data collection and validation are still carried out manually. The data collection process can be hampered by time constraints amidst the busy implementation cycle of various regional planning documents. Fourth, related to the role of leadership. This demonstrates the limited time leaders have for in-depth and specific evaluations. Performance measurement often becomes merely an administrative formality without in-depth analysis of the factors causing success or failure, indicating a suboptimal role for leaders in developing results. Fifth, related to subjectivity and discipline. In this case, there are differing perceptions in assessing the quality of work results, and performance assessments can be subjective. Apart from that, there are civil servants who are not yet disciplined in reporting their work results.

Third, behavioral review indicators include observations and recordings of how civil servants utilize their key competencies in their daily work. Generally, there are mixed views regarding the implementation of civil servant behavioral reviews, indicating that some regional agencies have implemented them, while others have not. For regional agencies that

have or implemented behavioral reviews of civil servants, these reviews generally involve observations and assessments of work behavior by direct superiors.

The behavioral review process can be implemented through several mechanisms. First, this can be done through formal assessments, such as behavioral assessments within the Employee Performance Targets or the e-Performance system. Second, direct observation, in which leaders conduct daily observations of the work attitude, discipline, teamwork, and responsibility of civil servants. Third, documentation/record-keeping can be done. The results of observations and coaching are recorded in performance coaching notes, behavioral observation sheets, or documented in the e-Performance system. Fourth, feedback and discussion. This is reinforced by two-way communication, dialogue with leaders, discussions during mid-year appraisals, and direct feedback to reinforce positive behavior. Fifth, in certain institutions, such as schools or educational institutions, academic and managerial supervision, as well as routine coaching, are provided.

Although some regional government agencies are considered to have implemented behavioral reviews, they still present major challenges and obstacles. First, assess subjectivity. Behavioral assessments are still susceptible to the subjectivity of direct superiors. This can be caused by differences in behavioral standards based on the civil servant's cultural background/habits, or depend on the superior's perception, especially if the working relationship is less than harmonious. Second, the issue of formality. Some civil servants still view behavioral assessments as mere formalities and do not fully understand the meaning of core values in work practices. Third, limited measurement tools and consistency. This indicates the limitations of standardized behavioral measurement tools and the suboptimal implementation of ongoing observations. Challenges also include limited time for comprehensive observations and the need for consistency in recording work behavior. Fourth, suboptimal documentation. Not all leaders routinely record behavior. Assessments often rely on general impressions, rather than concrete evidence. Furthermore, some institutions lack digital mechanisms to support daily observation recording, leading to assessments that tend to be general and not evidence based. Fifth, work culture demonstrates that not all institutions have a culture that supports open discussion.

Fourth, the barrier removal indicator refers to the extent to which leaders act to eliminate obstacles faced by civil servants in achieving their goals (for example, providing resources or training). In general, various informant opinions indicate that leaders play an active role in implementing barrier removal measures to ensure that civil servants can optimally carry out their duties and achieve their performance targets. Leaders are considered to act not only as directors but also as facilitators and problem solvers.

The barrier removal process is generally carried out through systematic stages. This process involves periodic identification of obstacles. Barriers in this case are identified through weekly coordination meetings, activity evaluation meetings, performance dialogues, and regular communication between superiors and subordinates. Once identified, an analysis is conducted to determine the root causes of the obstacles. In this context, leaders take corrective and supportive actions in the form of: (a) Providing solutions and direct direction as a form of follow-up, such as instructing accelerated cross-sector coordination, adjusting schedules, or providing additional administrative/technical support; (b) Facilitating resources and training to address competency barriers by facilitating civil servants to participate in capacity-building training relevant to their field of work, in addition to other support, including the provision of work facilities or additional human resources; (c) Improving cross-sector communication and coordination, in this case, leaders mediating cross-sector meetings to resolve issues stemming from a lack of synergy between departments; (d) Adjusting targets if obstacles arise in the field; (e) Improving work processes by having leaders evaluate and improve existing work processes.

Although efforts have been made to eliminate barriers, several obstacles and challenges remain. First, limited resources, both human resources and budget, mean that not all obstacles can be optimally addressed immediately. Second, communication and responsiveness demonstrate suboptimal open communication between superiors and civil servants in identifying problems, a lack of time and quality of communication between leaders and civil servants, not all leaders actively facilitating or responding quickly to civil servant issues, and response time between leaders and civil servants is constrained by busy administrative schedules. Third, structural and bureaucratic issues include the complexity of coordination between regional agencies, particularly for cross-sectoral activities, several structural obstacles requiring higher-level policies, and bureaucratic resistance. Fourth, documentation indicates a suboptimal documentation system and follow-up of obstacles, leading to recurring problems. Fifth, psychological issues include a lack of open communication among civil servants in addressing the challenges they face due to fear of being perceived as incompetent.

Implementation of Performance Evaluation

The performance evaluation dimension consists of four indicators: (1) overall performance rating, which measures the level of target achievement and fulfillment of agreed behavioral/competency standards; (2) strategic goal achievement, which measures the extent to which individual performance contributes to the organization's strategic objectives (outcome dimension); (3) root cause analysis, which identifies factors (individual, system, or leadership) that support or hinder performance; and (4) fairness and transparency, which measures the extent to which civil servants perceive the evaluation process and results as fair and transparent.

First, the overall performance rating indicator measures the level of target achievement and fulfillment of agreed behavioral/competency standards. Based on the data analysis conducted, informants concluded that the majority of work units and individuals within the Mahakam Ulu Regency Government have conducted overall civil servant performance assessments. This assessment is mandatory and conducted comprehensively, encompassing two main aspects: the level of work target achievement and fulfillment of behavioral or competency standards. This assessment is implemented in accordance with the provisions of Minister of Administrative and Bureaucratic Reform Regulation Number 6 of 2022.

This performance assessment process is conducted through structured stages. Regarding target achievement assessments, civil servants report on their performance realization based on the targets stated in the Employee Performance Targets. Individual performance data is collected, including targets, realizations, and supporting evidence for work achievements. The immediate superior verifies and assesses the level of achievement against the quantity, quality, time, and cost targets. This assessment is conducted quantitatively by calculating the percentage of target achievement. Regarding work behavior or competency assessments, the leader assesses civil servant behavior based on agreed-upon indicators such as integrity, cooperation, communication, service orientation, leadership, commitment, and discipline. These behavioral scores complement the work achievement assessment results. The results of the work achievement and behavioral assessments are then combined. The final score is calculated based on the weighting of work results and competencies. The final verification and approval of the assessments are validated and form the basis for the annual civil servant assessment report, typically validated through the e-Kinerja system.

Although this process has been ongoing, several obstacles and challenges have been identified. First, regarding the objectivity and consistency of the assessments. This indicates a subjective aspect in work behavior assessments, as they are still dependent on leadership

perceptions and do not fully utilize objective data. There are differences or a lack of uniformity in understanding among work unit leaders regarding behavioral assessment methods and performance achievement weighting, potentially leading to differences in interpretation. Second, concerns the supporting system and data. The limitations of the fully integrated e-Performance system mean that some assessment and recapitulation processes are still carried out manually. Furthermore, there is a lack of supporting data needed for assessments. Third, concerns the capacity and understanding of civil servants or leaders. In this context, capacity building for evaluators or leaders is needed to ensure more objective and consistent assessments. Furthermore, staff have identified limited understanding of targets and operational definitions of the activities they oversee. Differences in civil servant understanding of assessment indicators also occur. Furthermore, leadership limitations in identifying staff weaknesses are also identified. Fourth, time concerns organizational culture. In this context, there is limited time for in-depth evaluation dialogue, as it coincides with the busy cycle of regional performance planning, monitoring, and reporting. Furthermore, assessments are often viewed as merely administrative formality, rather than a managerial tool for improving performance and career development of civil servants. In addition, some civil servants appear to lack work motivation to eliminate the problems they face.

Second, the strategic goal achievement indicator measures the extent to which individual performance contributes to the organization's strategic goals (outcome dimension). All parties who provided opinions stated that an evaluation of the contribution of civil servant performance to the achievement of the organization's strategic goals is necessary. This evaluation is understood as a mechanism to assess the extent to which civil servant work results support agency outcomes. This aligns with the principles of civil servant performance management, which emphasize that individual performance must support the success of the organization.

This evaluation process demonstrates the implementation of the performance cascading concept, which cascades strategic goals from the top level down to the individual operational level. Measurement is carried out by linking the achievement of each civil servant's Employee Performance Targets with the organization's Key Performance Indicators and strategic goals. Evaluations are conducted periodically and are reflected in annual performance reports. Performance review forums are also held between leaders and civil servants, as well as cross-sectoral evaluations/public forums, particularly in the health sector.

Although evaluations in this context have been conducted, several obstacles and challenges remain in their implementation. First, the linkage between the evaluated performance indicators is unclear. This is a fundamental issue in performance cascading, where individual indicators are not fully linked directly to organizational outcome indicators, particularly for Functional Positions. This reflects the difficulty of measuring performance in an enabling or indirect manner. Second, limited performance data. Indicators still focus on administrative output/routine activities (process-based) rather than results (outcome-based data). This hinders the evaluation of real and measurable contributions. Third, measurement instruments indicate the absence of specific personnel evaluation instrument standards, particularly for diverse professions, such as in the health sector. Fourth, data and system quality indicate suboptimal integration of performance data and information systems, potentially leading to inaccuracies and limitations in required data. Fifth, limited understanding among civil servants, particularly the lack of understanding of linking Employee Performance Targets to the organization's strategic objectives, demonstrates the need for more intensive socialization and coaching to ensure internalization of organizational goals at the individual level. Sixth, limited resources indicate limited time and resources for the evaluation process, particularly because outcome measurement requires cross-sectoral coordination and in-depth data verification.

Third, root cause analysis indicators involve identifying factors (individual, system, or leadership) that support or hinder performance. The concept of Root Cause Analysis (RCA) has been recognized and conceptually applied in civil servant performance evaluations across various work units. This evaluation demonstrates a systematic process, although there are variations in the depth of implementation.

In general, this evaluation involves collecting data from e-Performance assessments, program achievement reports, and behavioral observations. Then, deviations or non-achievements are identified, which in this case involve determining performance indicators that are not achieved or civil servant performance that is below standard. Next, causal factors are explored, usually through interviews and group discussions with leaders and staff to uncover obstacles.

Several obstacles were encountered in its implementation. First, limited supporting data, particularly comprehensive data related to work behavior and non-technical factors that influence performance. Incomplete or unintegrated data is a major obstacle. Second, limited analyst resources. Limited time and human resources hamper consistent, in-depth evaluations across all work units. Third, the lack of a standard format for root cause analysis. Fourth, the risk of analysis based on assumptions indicates that processes that are not routine and not supported by complete data often base the identification of causes solely on assumptions. Fifth, resistance and a lack of openness, characterized by a culture of resistance within the bureaucracy, lead to civil servants being less open and reluctant to provide honest feedback for fear of impacting individual assessments. Sixth, the lack of a habit of objective reflection indicates that not all civil servants are accustomed to objectively reflecting on their performance. Seventh, the organizational culture is relatively closed, especially regarding evaluation. Eighth, the analysis process often stops at the problem identification stage without any concrete follow-up.

Fourth, the fairness and transparency indicator refers to the extent to which the evaluation process and results are perceived as fair and open by civil servants. In general, various informants stated that this evaluation aspect has been implemented in various work units. This principle is recognized as a core value stated in BerAKHLAK and is an essential part of accountable and participatory performance management. The primary objective is to ensure that all civil servants receive assessments based on objective, measurable performance achievements and through an open process.

The process for ensuring fairness and transparency is built on the pillars of data transparency and two-way dialogue. Two-way discussions between superiors and subordinates are also conducted during the evaluation of Employee Performance Targets. Assessment results are published internally through the e-Kinerja system, allowing civil servants to directly view achievements and feedback from superiors. The mechanism provides an objection mechanism for civil servants who feel the assessment results do not reflect their actual performance. Civil servants are given the opportunity to provide input, clarification, or raise objections to the evaluation results before they are finalized.

However, implementation in the field faces several challenges, particularly related to subjectivity and organizational culture. First, there is a high level of subjectivity in assessments. The most prominent obstacle is the persistence of subjectivity and bias in leadership assessments. This causes some civil servants to feel that the assessments are not entirely fair, as they can be influenced by personal closeness or differing interpretations of standards between assessors. These assessments often do not accurately reflect the actual performance of civil servants. Second, there is a less than transparent organizational culture. There are challenges in an organizational culture that are not fully open to criticism and evaluation, so civil servants are still hesitant to express objections or input. Furthermore, the low awareness of the importance of transparency and fairness in the work environment is a barrier. Third, limitations in the information system. Although e-Performance is used, the

system still has limitations in displaying real-time and transparent feedback processes across some work units. This suboptimal performance information system hinders support for full transparency. Fourth, understanding performance measurement shows that civil servants and assessors sometimes do not fully understand how to measure results-based performance achievements.

Implementation of Employee Development

The employee development dimension describes four indicators: (1) training and learning needs, defined as the identification of competency gaps derived from the performance evaluation phase; (2) development actions taken, defined as the implementation of agreed-upon development plans, such as participation in training, coaching, mentoring, or job rotation; (3) capability improvement, defined as tangible evidence of improved civil servant skills and knowledge following development interventions (e.g., higher competency ratings); and (4) impact of development on performance, defined as the extent to which development investments (training, coaching) are reflected in improved performance in the subsequent period.

First, the training and learning needs indicator, defined as the identification of competency gaps derived from the performance evaluation phase. In general, various information stated that their work units conduct training and learning needs analyses. The primary objective of this analysis is to identify competency gaps between the actual capabilities of civil servants and the competencies required to carry out tasks and achieve organizational targets.

The analysis is always based on the results of annual civil servant performance evaluations and/or job competency mapping. Gap identification is carried out by comparing the actual civil servant competencies with the required competencies. In its implementation, this still requires synchronization and prioritization. Training needs need to be aligned with civil servant development programs and prioritized to ensure relevance to organizational needs and agency strategies.

The implementation of this indicator has encountered several obstacles and challenges. First, budget and facilities indicate limited training resources, preventing all civil servant needs from being met. Furthermore, there are obstacles such as the limited number of training facilities. Second, data and evaluation systems indicate suboptimal civil servant competency mapping. Evaluation data is sometimes incomplete. Furthermore, the evaluation and human resource development systems are not yet integrated. Limited competency data is another obstacle. Third, relevance and motivation indicate that training remains general in nature. Training needs often do not align with actual priorities. Furthermore, there is a lack of civil servants' motivation to participate in training. Fourth, there are opportunities and time constraints, such as limited time for civil servants to participate in training, or not all civil servants receive training opportunities.

Second, development actions taken are indicators of the implementation of agreed-upon development plans, such as participation in training, coaching, mentoring, or job rotation. In general, the majority of agencies and civil servants who provided feedback stated that development actions had been taken as a follow-up to performance evaluations. Reported development actions included participation in training/education/technical guidance, coaching, mentoring, and job rotation.

The process begins with training and learning needs analysis that compares actual competencies with required competencies based on the results of performance evaluations and job mapping. The results serve as the basis for developing a competency development plan. Civil servants are then included in development activities (training, coaching, rotation) based on the evaluation results, which are usually proposed by regional government agencies based on priority needs.

However, several challenges exist in the implementation of this indicator. First, budget and quota limitations, resulting in unequal opportunities to participate in programs. Second, the effectiveness of follow-up actions, resulting in suboptimal evaluation of development outcomes. Training does not always have a direct impact on performance. Third, time and workload, reflecting the limited time available for civil servants due to their busy administrative workload. Fourth, limited competency data and minimal support for learning technology.

Third, capability improvement, in the form of tangible evidence of improved skills and knowledge of civil servants following development interventions (e.g., higher competency assessments). In general, informants observed tangible evidence of improved civil servant capabilities following capacity development activities.

According to informants, this evidence is evident in several areas. First, technical and functional performance. This demonstrates an increase in civil servants' abilities in carrying out planning tasks, preparing reports, and mastering regional development applications and information systems. Improvements are also evident in the work results and self-confidence of civil servants following training. For functional positions, training and technical guidance significantly impact civil servant competence. Second, specifically in the health sector, a "healthy training" system is in place to monitor the process and knowledge improvement of civil servants. Third, improvements in evaluation results indicate an increase in competency assessment scores and Employee Performance Targets, which demonstrate progress in technical, managerial, and socio-cultural aspects. Improvements are also evident in the ability to manage learning and use digital media, particularly in the education sector (principals and teachers).

In this regard, civil servants are asked to apply learning outcomes in their daily work and report these findings to their superiors. Direct leaders observe performance and analyze work results, related programs, and coverage data before and after training. In a formal context, post-training competency assessments and training impact evaluations are conducted. This process is coordinated by the Personnel Subdivision and unit leaders, and the results are outlined in competency development reports.

However, several challenges remain in the implementation of these indicators. First, the lack of quantitative measurement, resulting in the absence of a formal competency evaluation system, resulting in quantifiable capacity improvements. Second, the lack of follow-up, indicating a lack of mechanisms for implementing development outcomes in daily work and a lack of long-term follow-up, such as ongoing coaching or mentoring. Third, the low level of work culture and implementation of civil servant cultural values remains. Fourth, the limited number and quality of supervisory human resources. Fifth, differences in the initial capability levels of civil servants result in inconsistent capability improvements across all areas.

Fourth, the impact of development on performance (impact on performance) is the extent to which development investments (training, coaching) are reflected in improved performance in the subsequent period. In general, there are indications of a positive and tangible impact of investments in civil servant capacity development on improved performance in the subsequent period. This impact on improved performance is manifested in several aspects. First, an increase in the quality and quantity of work output. In this context, civil servants demonstrated improvements in the quality of work output, analytical skills, and effectiveness of task execution. This is also evident in the improved quality of planning documents, evaluation reports, and innovations in regional development program development. Second, the application of new knowledge, in which civil servants become more productive and understand their duties and are able to apply new knowledge or skills in daily tasks. Third, an increase in competence and contribution, in which there is a correlation between increased competence and contribution to organizational output. Fourth, there is

evidence of increased efficiency in task completion time, analytical skills, and more proactive and collaborative work behavior. In the school environment, in particular, there is evidence of increased learning effectiveness and work discipline.

However, several problems or obstacles were identified. First, related to the evaluation and monitoring system. This indicates the lack of a standardized post-training assessment system, and a suboptimal training impact evaluation system. Furthermore, a lack of tools for monitoring was identified. Furthermore, there is no integrated monitoring and evaluation system for training, workplace implementation, and performance appraisals. Furthermore, there is no mechanism for assessing long-term impact. Second, regarding follow-up and sustainability. This indicates a lack of follow-up and monitoring by leaders after training, resulting in suboptimal implementation of learning outcomes. In fact, not all training is followed by actual implementation in the field. Third, related to human resources and organizational factors. These include limited supervisory human resources, low work motivation, a dynamic employee transfer system that sometimes renders previous training futile, and an organizational culture that does not fully support continuous learning. Fourth, related to external and technical factors. These include the sometimes excessively long lag time between training and implementation, high workloads and resource availability, and limited quantitative data to measure the direct impact of training.

CONCLUSION

The implementation of civil servant performance management within the Mahakam Ulu Regency Government has encompassed four main dimensions: performance planning, performance monitoring and measurement, performance evaluation, and employee development. Overall, the implementation of civil servant performance management within the Mahakam Ulu Regency Government has been procedurally implemented in accordance with stages and regulations. Although the processes have been implemented and are generally considered effective, various challenges need to be addressed to achieve optimal results.

While the performance planning process is considered to be ongoing and reflected in official documents and the information system (e-Kinerja), significant challenges remain regarding the quality of target setting, the objectivity of standardized measurements, limited resources for competency development, and subjectivity in behavioral assessments. Similarly, although civil servant performance monitoring and measurement are in place and implemented, their implementation still faces significant challenges related to data and indicator quality, leadership time constraints, optimization of two-way communication, and documentation systems or digital integration. Meanwhile, although the performance evaluation framework has been implemented and conceptually implemented, the greatest challenges lie in the objectivity of assessments, system integration and data quality, as well as the organizational culture that impacts transparency and depth of analysis. Regarding the dimensions of civil servant development, although work units have carried out employee development activities, the main problem lies in synchronization, integration, and impact evaluation.

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