Performance Accountability
in Central Bureau of Statistics of Bali Province

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Abstract. This study examines the efficacy of web-based Employee Performance Targets (*Sasaran Kinerja Pegawai* – SKP) in evaluating employee performance, conducted at the Central Bureau of Statistics of Bali Province through qualitative methods. Utilizing both primary and secondary data sources, the research employed observation, interviews, and documentation for data collection. The findings reveal that web-based SKP effectively demonstrates work accomplishments and emphasizes activity-based metrics, aligning Individual Performance Indicators with the organization's Vision and Mission. However, to enhance its capability in measuring employee performance and ensuring performance accountability, adjustments in the work system are imperative. Simplifying the process of gathering work evidence would facilitate the web-based SKP in accurately assessing employee performance.

Keywords: performance, accountability, technology

1 Introduction

Clean and good governance requires a clear system of accountability. According to Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System for Government Agencies, every government agency and work unit is required to prepare an accountability report on its performance [1].

The Government Agency Performance Accountability System (*Sistem Akuntabilitas Kinerja Instansi Pemerinta*h – SAKIP) is a systematic series of various activities, tools, and procedures designed to determine and measure, collecting data, classifying, summarizing, and reporting performance in government agencies, in the framework of accountability and improving the performance of government agencies. The initial process in preparing SAKIP is the preparation of a result-oriented Strategic Plan (*Rencana Strategis* – RENSTRA) to be achieved for 5 (five) years referring to Key Performance Indicators (*Indikator Kinerja Umum* – IKU), which is a measure of the success of an organization's strategic goals and objectives, then translated into Annual Performance Plan (*Rencana Kinerja Tahunan* – RKT), which contains performance targets within one year prepared by each work unit and work unit and the signing of the Work Agreement (*Perjanjian Kerjasama* – PK) document, which is a statement of performance agreement between officials and their direct superiors in realizing targets certain performance based on the resources

owned by the agency and accounted for in the Government Agency Performance Report (*Laporan Akuntabilitas Kinerja Instansi Pemerintahan* – LKIP), which contains accountability for the performance of an agency in achieving the agency's strategic goals and objectives.

LKIP functions as (1) an important facility or instrument to carry out reforms in the implementation of government, development, and community service tasks; (2) an effective method and means to encourage all government apparatus to increase discipline in applying the principles of Good Governance and performance management functions consistently; (3) effective ways and means to improve the performance of government agencies or work units based on a clear and systematic work plan with measurable performance targets on an ongoing basis; (4) a tool to find out and measure the level of success or failure of each work unit leader (*Satuan Kerja* – SATKER) in carrying out the mission, duties or positions, so that the organization can make improvements to the determination of budget allocations at the end of each year for each public policy based on real problems faced in implementation sustainable government management.

Aspirations from the community related to the implementation of the Main Tasks and Functions (*Tugas Pokok dan Fungsi* – Tupoksi) and the Central Bureau of Statistics (Badan Pusat Statistik – BPS) performance achievement, among others:

    i.   Survey Results Related to the Strategic Plan 2015 – 2019

Following a survey conducted in September 2018 among all Echelon II ranks at both Central and Provincial BPS offices throughout Indonesia, the findings revealed a mixed assessment of the Strategic Plan 2015 – 2019. Provincial BPS respondents acknowledged that while the indicators utilized by BPS were generally satisfactory, they fell short of being truly exemplary. They expressed the belief that given the capabilities and commitment of BPS leadership and staff, the evaluation of indicators should be more robust, with the current values not meeting expectations.

Similarly, feedback from Central BPS Echelon II Officials echoed these sentiments, indicating that the strategic plan's direction primarily addressed broad objectives, lacking precision. Concerns were raised regarding BPS's vision, "*Pelopor Data Statistik Terpercaya untuk Semua*" (the trusted pioneer of statistics for all), with suggestions that it contained gaps potentially impeding the execution of the previous strategic plan. The survey results aim to serve as valuable input, urging BPS to recalibrate its approach for the 2020-2024 period.

    ii.   Results of Recommendations from the Ministry of State Official Empowerment and Bureaucratic Reform (KemenPAN-RB) in the 2015-2019 BPS Strategic Plan Review

The process of achieving the 2015-2019 BPS Strategic Plan has changed from the initial version. This was influenced by developments in the strategic environment and recommendations from the Ministry of Administrative Reform and Bureaucratic Reform regarding the evaluation of BPS planning documents. The 2015-2019 BPS Strategic Plan Review added one performance indicator to the fourth strategic goal of the second goal without changing the 2015-2019 BPS strategic goals and objectives. The indicator referred to, is the "proportion of consumers integrating BPS data in national development planning and assessment". With the addition of one performance indicator, it

is hoped that it will make it easier for BPS to achieve strategic goals, ensure the successful implementation of the vision achievement, as well as set statistical development targets.

iii. Results of the Study on Strengthening the Capacity of Macroeconomic Planning for 2016

BPS strategic planning for 2015 – 2019 is synchronized with national policy directions (RPJMN 2015 – 2019) so that the matters needed to strengthen the institutional quality of BPS can be mapped. Based on the evaluation results, the following findings were obtained:

- There is a misalignment of the goals and indicators for the statistics sector (BPS) in the 2015-2019 RPJMN document with the targets and indicators in the 2015-2019 BPS Strategic Plan Document. Based on the evaluation results, it can be seen that all BPS Programs and Activities in the RPJMN are translated (100) into BPS Strategic Plan Programs and Activities. Meanwhile, the BPS Targets and Indicators in the RPJMN which are translated into the BPS Strategic Plan are only 67.16 for Indicators and 45.48 for Targets. BPS Targets and Indicators in the RPJMN that cannot be translated into the BPS Strategic Plan of 8.96 for Targets and 16.26 for Indicators. This condition needs attention because Law Number 25 concerning the National Development Planning System stipulates that the Ministerial or Organizational Strategic Plan must be guided by the RPJMN, or in other words the BPS Targets and Indicators in the RPJMN must be elaborated in the BPS Strategic Plan.

- The program indicators and activities outlined in the 2015-2019 BPS Strategic Plan did not fully consider the hierarchy of performance indicators, including output indicators, outcome indicators, and impact indicators. The evaluation revealed a total of 487 directives comprising programs, activities, targets, and indicators within the plan. Analysis of the evaluation results indicates that out of the 26 objectives and target indicators set for the 2015 BPS Strategic Plan, 18 indicators (69.2%) were classified as either reached or exceeded compared to the end-of-period targets. The remaining 8 indicators (30.7%) were categorized as "will be achieved". Interestingly, none of the achievement indicators fell into the "necessary effort" category. However, from the indicators that have been evaluated, it is found that several indicators should be outcome in nature but are still output in nature.

This is also in line with the results of research conducted by [2]concerning the evaluation of the development of performance indicators, showing that the performance indicators compiled by BPS are not maximal and are not able to describe performance properly where the preparation of these performance indicators is still considered a regulatory requirement from government. The inhibiting factors for the development of BPS performance indicators are the availability of performance data, lack of internal commitment, the presence of conflicts of interest, and the understanding of stakeholders regarding official statistics that are not uniform.

Performance Indicators are the basis for preparing a Strategic Plan which will become a reference for the organization in achieving its vision and mission for five years. If problems occur in the process of compiling Performance Indicators, they will certainly result in SKP that are not on target

according to plan and will even be more directional if used as the basis for evaluating employee performance.

The preparation and evaluation of SKP at the Bali Province BPS remain largely ceremonial and do not serve as effective tools for evaluating employee performance. Instead, the outcomes of SKP assessments primarily serve as administrative documentation for promotion and retirement procedures. The minimum expectation is to achieve a "good" score, with the SKP process resembling a mere administrative obligation.

The focus of the research is how the KiPApp[1] application is used by BPS to make performance accountability more accountable and employees get an assessment that follows work results so that improving the quality of human resources related to achieving organizational goals becomes more effective.

2   Research Method

This is qualitative research; the researchers are the key instrument for describing complex realities naturally and based on observations, studies from literature and related documents [3].

The reason for using qualitative research with a descriptive approach is so that the writer can understand all the phenomena that occur related to web-based SKP-KiPApp can truly measure employee performance as performance accountability.

The selection of informants used a purposive sampling technique, followed by in-depth interviews with various informants involved in performance accountability. The researchers asked the interviewees directly about how to apply web-based SKP-KiPApp as performance accountability. The informants who were interviewed, I Gusti Bagus Adi Sudiarsana, S.Si. as Junior Expert Budget Analyst General Section of BPS Bali Province, I Dewa Ayu Kadek Satrini, SE, M.M. and I Kadek Hendra Arthana Putra, S.H., M.H. as Junior Personnel Analyst General Section of the BPS Province of Bali.

3   Result and Discussion

3.1 BPS Strategic Organizational Environment Overview

The Central Bureau of Statistics (BPS) is a non-ministerial government agency that is under and directly responsible to the President. The organizational structure of BPS is a vertical organization, in that all BPS activities are regulated and controlled by BPS-RI. BPS is led by a Head of BPS and

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[1] KiPApp is a web-based application designed to support the implementation of the civil servant performance management system within the Central Bureau of Statistics.

has representative offices at the provincial and regency or city levels, each of which is headed by a Head of Provincial BPS and the Head of Regency or City BPS.

Following Law Number 16 of 1997 concerning Statistics, BPS has the following roles: (a) providing data needs for the government and the public; (b) assisting statistical activities in government institutions and other institutions in developing a national statistical system; (c) developing and promoting statistical techniques and methodologies, and provide services in the field of statistical education and training; and (d) building cooperation with international institutions and other countries for the benefit of Indonesia's statistical development [4].

Referring to the role of BPS, it further emphasizes the position of BPS as "Pelopor Data Statistik Terpercaya untuk Semua" (the trusted pioneer of statistics for all). In its business processes, BPS is closely related to the external environment, namely data providers and data users. Data providers here mean respondents or survey or census targets. As is known, BPS data collection activities are very dependent on survey or census target units, for example, households, companies, government agencies and so on. Data users are the general public who need statistical data, for example, students, individuals, government agencies, private and so on. In interaction with stakeholders, there are pressures and demands on the products produced by BPS, both in terms of diversity, quality, ease of access to data and speed in data availability.

3.2 Organizational Problems

3.2.1 Internal Issues

i.   Changes in the organizational structure as a result of simplification of the organization that has not been accompanied by technical implementation rules have caused confusion among employees in the division of tasks and the lines of coordination of responsibilities have become unclear. There is confusion in determining the correct way of working.

ii. The mindset, work culture, and behavior of Human Resources (HR) still use old concepts so that services become ineffective and inefficient. The conflict within the employee affects the concept of professionalism (true-false and good-bad values related to professional work).

iii. Not all activities in work units have SOP (Standard Operating Procedure) or standard operational procedures that refer to the new organizational structure.

iv. The function of internal oversight and performance accountability of the BPS officials has not run optimally.

3.2.2 External Issues

i.   The demands of society, the business world, and the government for the variety and quality of statistical data are increasing along with changes in the strategic environment. BPS has not been fully able to meet these high demands.

ii.   Coordination between BPS and other agencies still needs to be improved so that the definitions and classification standards used are uniform in the context of fostering sectoral and specific statistics.

iii.   There is a tendency for people to be reluctant and refuse to become BPS respondents, especially for people who live in elite areas and medium and large-scale companies.

3.3 A More Accountable Performance Management System

Accountability is a problem that has occurred in almost all countries since ancient times. Accountability, says [5], "is fundamentally about the institutions, mechanisms and procedures established for operating in a world full of practical realities." That is, performance accountability varies in different countries with different administrative and legal traditions.

Indonesia with a democratic government system where citizens through their representatives in the Legislature, Executive and Judiciary ask for accountability by realizing regulations that represent the voice of the people as well as the availability of public facilities and public services that expedite every citizen's activity and the realization of justice in law. Representatives of citizens in legislative assemblies hold political executives and civil servants accountable through public inspection and audit mechanisms; the political executive holds the employees under him accountable through a hierarchical structure of authority and responsibility; and among other things, the courts and the various tribunals and administrative commissions hold the legislature, executive, or civil service accountable to the law.

The general issue of accountability has become a major focus of change and adaptation of managerialism. According to [6], there are three forms of pressure for governance reform, namely: devolution or de-bureaucratization; shared governance and collaborative management; and demands for demonstrated results and performance. "Devolution and debureaucratization increase discretion; shared governance and collaborative management spread responsibility; and management over outputs and outcomes prioritizes outcomes over adherence to defined input and process controls" [6].

One of the important changes to employee performance appraisal based on Government Regulation Number 30 of 2019 concerning PNS Performance Assessment is that performance appraisal must be carried out within the framework of the PNS Performance Management System which consists of performance planning, implementation, monitoring, and performance coaching, performance appraisal, and action further performance appraisal, which is managed in a performance information system [7]. This system is expected to be able to measure employee performance from the achievement of Individual Performance Indicators (IKI) and their contribution to achieving organizational performance.

The implementation of the web-based SKP preparation will of course be integrated with the organization's KPI. It is hoped that the results of this SKP assessment can become a tool for

measuring employee performance will not be achieved if the KPI of the organization is not well prepared based on the organization's vision and mission.

Simplification of the bureaucracy and equalization of administrative positions into functional positions based on Minister of State Official Empowerment and Bureaucratic Reform Regulation Number 6 of 2022 concerning Management of State Civil Servant Employee Performance and Minister of State Official Empowerment and Bureaucratic Reform Regulation Number 7 of 2022 concerning Work Systems in Government Agencies to Simplify Bureaucracy [8,9], requires guidelines or regulations regarding a new pattern of work relations. This is very important because BPS is a vertical agency with many work units, starting from the central, and provincial, up to regencies or cities, which require uniformity in the implementation of activities. As a first step, BPS has issued a BPS Regulation on Organization and Working Procedures. The regulations referred to are Regulation of the Head of the Central Bureau of Statistics Number 7 of 2020 concerning the Organization and Work Procedures of BPS and Regulation of the Head of the Central Bureau of Statistics Number 7 of 2020 concerning the Organization and Work Procedures of Provincial BPS and Regency or City BPS [10,11].

Organizations can only survive if they can make changes. Every environmental change that occurs must be observed because the effectiveness of an organization depends on the extent to which the organization can adapt to these changes. All the changes made lead to an increase in organizational effectiveness to improve the ability of the organization to adapt to environmental changes and changes in the behavior of members of the organization [12]. Robbins further stated that organizational changes can be made to a structure that includes strategies and systems, technology, physical arrangement, and human resources.

[13] states that two factors drive change, namely external factors such as technological changes and the increasingly integrated international economy and internal organizational factors which include two main things, namely (1) changes in organizational hardware (hard system tools) or those that commonly referred to as structural change, which includes changes in strategy, organizational structure and systems and (2) changes in organizational software (soft system tools) or cultural changes which include changes in human behavior in organizations, human resource policies and organizational culture. Every change cannot only choose one structural or cultural aspect.

4　Conclusion

Changes in organizational structure must be accompanied by changes in organizational culture to achieve predetermined organizational goals. The application of web-based Employee Performance Targets (SKP) is an answer to the problem of SKP assessment which is purely administrative in nature. This web-based SKP also becomes a tool for aligning the organization's Key Performance Indicators with individual employee Performance Indicators so that the activities carried out by each employee will produce performance that supports the organization's vision and mission. The process of measuring employee performance in a recorded system is accompanied by supporting evidence in the form of activity documentation uploaded in PDF format. This new work process

needs training and getting used to it so that later a new work culture will be formed that is structured, neat, and of course becomes more effective in completing the tasks given by the leadership. Employee performance accountability can be materialized and transparent in web-based SKP assessments. Collaboration of all parties at the Central Bureau of Statistics (BPS) for Bali Province is urgently needed to oversee this change process so that a web-based performance appraisal system in the form of KiPApp provides optimal results measuring employee performance correctly, precisely and following employee competencies which can later become the basis for determining employee career paths and improving human resource capacity through training and other activities.

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