

## IMPLEMENTATION OF PERFORMANCE PLANNING AT THE COMMUNITY AND RURAL EMPOWERMENT, POPULATION, AND CIVIL REGISTRY AGENCY OF NORTH SUMATERA PROVINCE

**Silvia Marsinta Tampubolon**

Faculty of Social and Political Sciences,  
University Of Sumatera Utara,  
[silviasilaen08@gmail.com](mailto:silviasilaen08@gmail.com);

**Asima Yanty S Siahaan**

Faculty of Social and Political Sciences,  
University Of Sumatera Utara;

**Tunggul Sihombing**

Faculty of Social and Political Sciences,  
University Of Sumatera Utara;

### ABSTRACT

North Sumatera province grants B accreditation in its *SAKIP* and *RB* which indicates that it needs improvement in terms of work Unit and the commitment of performance management. The Community and Rural Empowerment, Population, and Civil Registry Agency of North Sumatera Province, as one of the Regional Apparatus Organizations, has *RENSTRA* (Strategic Plan Document). However, there is no standard procedure in the process of determining the performance goal and target. Therefore, the objective of the research is to find out and describe in detail the performance planning in the Agency. The research employs qualitative approach. The result of the research shows that the Agency has implemented the management system of employee performance based on the *Peraturan Menteri Reformasi Administrasi dan Birokrasi Indonesia No. 6/2022*. However, there are still many things that have to be improved such as determining the work standard in the process of organizing employee Performance Targets which focuses only based on the time achievement and not based on the achievement of the quality of performance. It is found that the process of performance planning in the Agency is not maximal in its performance communication. It can be seen from the failure to involve all employees in formulating the goal and target.

**Keywords:** *Performance Planning, Accountability, Leadership*

### A. INTRODUCTION

The concept of performance can basically be seen from two aspects, namely employee (individual) performance and organizational performance. Performance is a description of the level of achievement of tasks in an organization, in an effort to realize the goals, objectives, mission and vision of the organization (Bastian, 2001, p. 329). The term performance became known along with the development of the New Public Management (NPM) paradigm (West & Blackman, 2015). The change in the administrative science paradigm from OPA to NPM then had

consequences for demands for bureaucratic reform and higher quality public services for the community.

Performance management is a management process designed to link organizational goals with individual goals in such a way that both individual goals and organizational goals can meet (Tsauri, 2014). The performance management cycle consists of 3 parts (Blanchard & Ridge, 2009), namely:

- a. Performance Planning
- b. Day-to-Day Coaching (every day coaching) or execution (implementation), and
- c. Performance Evaluation (performance evaluation) or review and learning (review and learning)

In the performance planning stage there are 3 components (Blanchard & Ridge, 2009), as follows:

- a. Setting objectives is a management process that ensures that each individual job knows what role they have to perform and what results they need to achieve to maximize their contribution.
- b. Performance targets are a specific statement that explains the results that must be achieved, when and by whom the targets to be achieved are completed.
- c. Performance standards explain what managers expect from workers so workers must understand them. Performance standards are benchmarks against which performance is measured to be effective.

In government, management and performance evaluation are regulated in the *Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Nomor 88 Tahun 2021* concerning Evaluation of Performance Accountability of Government Agencies. Several important aspects of performance management in government are, clear goals and objectives, performance measurement, performance reporting, performance planning, performance evaluation, and performance development. Successful performance will have a positive impact on effective work results that are able to achieve the goals of an agency (Tsauri, 2014).

The results of the 2021 *SAKIP* Assessment show that North Sumatra Province received a B predicate based on the interpretation that North Sumatra Province requires improvements to work units, as well as commitment to performance management. The Government Agency Performance Accountability System consists of performance planning, measurement and reporting carried out in an organized manner and is not the responsibility of just one person, so performance management must be strengthened in order to achieve organizational goals for which they can be held accountable, especially in the process of achieving the title of Government Agency Performance Accountability System. The occurrence of nomenclature of organizational names in the North Sumatra Province Community and Village Empowerment Service through the *Peraturan Gubernur Sumatera Utara Nomor 9 Tahun 2023* concerning the Organizational Structure of Regional Apparatus into the North Sumatra Province Community and Village Empowerment, Population and Civil Registry Service shows that there is sub-optimality in carrying out performance management in particular in performance planning.

In 2021, the results of the *SAKIP* assessment will be released to the Provincial Government as follows:

**Tabel 1 *SAKIP* Evaluation Results Index 2021**

Provincial Government	Evaluation Value <i>SAKIP</i>	Evaluation Value <i>RB</i>
D.I Yogyakarta	AA	A
DKI Jakarta	A	BB
Jawa Barat	A	BB
Jawa Tengah	A	BB
Jawa Timur	A	BB
Bali	BB	BB
Sumatera Barat	BB	B
Kalimantan Timur	BB	B
Kalimantan Utara	BB	B
Kepulauan Riau	BB	B
Sumatera Utara	B	B

Source: (Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia, 2021)

Based on pre-research, it was also found that the Performance Management implemented at the Community and Village Empowerment, Population and Civil Registry Services of North Sumatra Province was still not optimal. The North Sumatra Province Community and Village Empowerment, Population and Civil Registry Service actually already have Standard Operating Procedures for implementing existing programs and activities. However, the existing SOPs are out of date or have never been updated and adapted to new programs and activities. This can be seen from the process of determining the goals, targets and performance targets of the organization as stated in the Strategic Plan Document of the Community and Village Empowerment, Population and Civil Registry Service of North Sumatra Province, which does not yet have standard procedures. The preparation and determination of goals, targets and performance targets have not been carried out jointly or have not involved all fields. Determination of goals, objectives and performance targets is still individual, where the Secretariat Subdivision, in this case the program or planning section, first prepares goals, targets, performance indicators and performance targets, then the program section visits each Head of Division to ask for opinions and related input. goals, objectives, performance targets and performance indicators. After that, it will be coordinated again with the Secretary and Head of Service by the program department regarding the responses and input submitted by the Head of Division. to be included in the Strategic Plan Document for the Department of Community and Village Empowerment, Population and Civil Registry of North Sumatra Province.

Likewise in the case of preparing Employee Performance Targets in the Community and Village Empowerment, Population and Civil Registry Services of North Sumatra Province. Based on the *Peraturan Menteri Pendayagunaan*

*Aparatur Negara dan Reformasi Birokrasi Republik Indonesia Nomor 6 Tahun 2022* concerning Performance Management of State Civil Servant Employees in Chapter II article 7 paragraph 1 that Performance Planning consists of Preparing and Determining *SKP*. That *SKP* is not yet understood by employees as a planning function in the performance management system. Where the performance targets created by employees should be prepared based on the achievement of the goals, objectives and performance targets that have been set by the organization as stated in the organization's Strategic Plan document (*RENSTRA*). At the Department of Community and Village Empowerment, Population and Civil Registry of North Sumatra Province, the preparation of Employee Performance Targets (*SKP*) is also carried out individually by employees without sitting together to adapt to achieving the goals of the organization. The preparation of the *SKP* only focuses on achieving the quantity target, namely how the minimum amount of time in one month can be achieved without paying attention to the quality of the resulting documents or performance reports.

The various problems above show that performance management, especially in the performance planning process at the Community and Village Empowerment Service, Population and Civil Registry of North Sumatra Province, has not been running optimally, so Performance Planning is needed so that the goals, targets and performance targets at the Community and Village Empowerment Service, Population and North Sumatra Provincial Civil Registry can be realized. This research is entitled "Implementation of Performance Planning at the Community and Rural Empowerment, Population, and Civil Registry Agency of North Sumatera Province".

## **B. LITERATURE REVIEW**

### **Performance management**

Performance management is an activity to ensure that organizational goals are achieved consistently in effective and efficient ways. Performance management can focus on the performance of an organization, department, employees, or even processes to produce products or services, and also in other areas (Tsauri, 2014). Performance management dimensions are a collection of important factors or aspects in performance management that can help ensure that employees achieve desired results and organizations achieve their goals. Performance management must be carried out systematically and regularly by taking into account various relevant dimensions. There are 7 important dimensions of performance management (Bacal, 1999), namely:

1. Setting specific and measurable goals.
2. Clear performance evaluation
3. Providing timely feedback
4. Employee development
5. Effective communication
6. Collaboration
7. System upgrade

Performance management dimensions that are considered important include setting specific and measurable goals, clear performance evaluation, providing

timely feedback, employee development, effective communication, collaboration, and system improvement. Bacal believes that by paying attention to these dimensions, performance management can be more effective in improving the performance of employees and the organization as a whole.

### **Performance Planning**

In achieving goals in an organization, planning needs to be made. Planning is necessary because of the scarcity/limitation of resources, including available funding sources, which requires considering the priority scale in determining a choice of activities to be implemented. Planning can be defined as the entire process of thinking and carefully determining the things that will be done in the future in order to achieve predetermined goals (Siagian, 2008).

Performance planning also includes performance evaluation and feedback to help individuals or teams achieve set goals. The goal is to increase organizational effectiveness and achieve desired results. In the performance planning stage, it is divided into three things (Blanchard & Ridge, 2009), namely:

- a. Setting goals is a management process that ensures that each individual job knows what role they have to perform and what results they need to achieve to maximize their contribution.
- b. A goal is a specific statement that explains the results that must be achieved, when and by whom the target to be achieved is completed.
- c. Work standards explain what managers expect from workers so workers must understand them. Performance standards are benchmarks against which performance is measured to be effective.

### **Accountability**

Accountability is the obligation of the fiduciary (agent) to provide accountability, present, report and disclose all activities and actions for which they are responsible to the fiduciary (principal) who has the right and authority to demand that accountability (Mardiasmo, 2018). Within the scope of the regional apparatus organization giving the mandate is the Head of Service who is given a mandate by the Governor as a political official to help carry out performance in achieving the targets determined in the vision and mission to be accountable to the public and to interested agencies.

### **Leadership**

A leader is essentially someone who has the ability to influence the behavior of other people in their work by using power. Leadership roles have a strategic position in an organization. The reality of leaders can influence satisfaction, comfort, security, trust, and especially the level of achievement of an organization (Baharudin & Umiarso, 2012). Good behaviour applied in leadership can create a comfortable working atmosphere and be able to motivate subordinates to work better. A leader with all of his leadership criteria usually has a vision and mission which is then voiced to his group so as to turn the vision and mission into the group's vision and mission (Lestari, Meigawati, & Sampurna, 2023). Therefore, leadership is key in management which plays an important and strategic role in the continuity of a business.

To answer problems in the Implementation of Performance Planning at the Community and Rural Empowerment, Population and Civil Registry Service of

North Sumatra Province, researchers used Blanchard & Ridge's theory which divides Performance Planning Implementation into three indicators, namely: setting goals, targets and work standards. These three indicators will answer the problems of Performance Planning Implementation and analyze what improvements must be made to the Performance Planning Implementation At the Community and Rural Empowerment, Population and Civil Registry Service of North Sumatra Province.

### **C. METHOD**

The research method used in this research is a qualitative research method. Qualitative research is a way to understand and explore the complexity of a complex and changing social world (Denzin & Lincoln, 2017). It is emphasized that qualitative research is an interpretation process carried out by researchers to understand the meaning of research participants' experiences. Determining Informants Research was carried out using a purposive technique, namely determining informants not based on strata, guidelines or regions but based on certain objectives related to the research problem.

Data collection techniques carried out by observation, interviews, and documentation. After the data is collected, qualitative data analysis will be carried out by presenting the data which begins with examining all the collected data, compiling it in units which are then categorized at the next stage and checking the validity and interpreting it with analysis with the researcher's reasoning ability to make research conclusions (Moleong, 2017, p. 247). To ensure complete data or information and measure its validity and high reliability, triangulation will be carried out. Triangulation is a combination or combination of various methods used to examine interrelated phenomena from different points of view and perspectives (Denzin & Lincoln, 2017). Triangulation was carried out by triangulation of methods, data sources, and theory triangulation.

### **D. EXPLANATION**

#### **Setting Goals**

Setting objectives is a management process in which each individual works to know what role they have to perform and what results they need to achieve to maximize their contribution. Prior to the new nomenclature regarding the organizational structure of regional apparatus, the preparation of the Regional Apparatus Strategic Plan for the 2019-2023 period was adjusted to the Medium Term Regional Development Plan for North Sumatra Province in which the Regional Head had a Vision and Mission where the formulation of the goals and objectives of the Regional Apparatus Organization had to be in line with visits and missions of Regional Heads. So that all the steps prepared in the North Sumatra Province Community and Village Empowerment Service's strategic plan for 2019-2023 are in line with the 2019-2023 Regional Medium Term Development Plan for North Sumatra Province.

The North Sumatra Province Community and Village Empowerment Service as a work unit that carries out the main tasks, functions, authority and responsibility for coordination in the field of community and village

empowerment is very necessary to support the success of regional development that supports development priorities in increasing competitiveness in the tourism sector. Through the Tourism Sector, this is carried out with a strategy of Increasing the *GRDP* Contribution of the Tourism Sector through Inclusive and Sustainable Tourism.

In 2021, the Community and Village Empowerment Service of North Sumatra Province experienced changes in goals and targets, where changes to the Goals, Targets and Main Performance Indicators of the North Sumatra Province Community and Village Empowerment Service were based on internal and external factors. Budget diversion/Refocusing is an external factor that influences the failure to achieve the performance targets of the Community and Village Empowerment Service of North Sumatra Province. The new regulations are also the main focus regarding changes to the Goals and Medium Term Targets of the Community and Village Empowerment Service, namely with the issuance of the *Peraturan Menteri Dalam Negeri No. 90 Tahun 2019* concerning Classification, Codification and Nomenclature of Regional Development and Financial Planning, the *Keputusan Menteri Dalam Negeri Nomor 050 – 3708 Tahun 2020* concerning Results of Verification, Validation and Updating of Classification, Codification and Nomenclature of Regional Planning and Development and the *Keputusan Menteri Dalam Negeri Nomor 050-5889 Tahun 2021* concerning the Results of Verification, Validation and Inventory of Classification, Codification and Nomenclature of Regional Development and Financial Planning. These adjustments are stated in the Strategic Plan Change document which is explained every year through the Work Plan document.

In 2023 there will be a new nomenclature change where there will be a merger of the North Sumatra Province Community and Village Empowerment Service with the North Sumatra Province Population and Civil Registration Service resulting in a change in the name of the new organization, namely the North Sumatra Province Community and Village Empowerment, Population and Civil Registration Service. In connection with this, the Strategic Plan for the Department of Community and Village Empowerment, Population and Civil Registry of North Sumatra Province was carried out again, where the preparation was no longer based on the 2019-2023 North Sumatra Province Regional Medium Term Development Plan, but was adjusted based on the Sumatra Province Regional Apparatus Work Plan North for the period 2024 -2026. This is because taking into account the 2005 - 2025 Regional Long Term Development Plan for North Sumatra Province, the 2020-2024 National Medium Term Development Plan, the *RPD* of neighbouring and neighbouring Provinces, the regional development planning for North Sumatra Province for 2024 - 2026 is a transitional development planning between the Development Plans. Regional Medium Term 2019-2023 which will end in 2023 and the Regional Medium Term Development Plan post regional elections simultaneously in 2024. In that period of year, there was a vacancy in the Governor and Deputy Governor so that the impact from a planning perspective was that the North Sumatra Provincial Government did not have documents medium-term planning prepared based on the vision and mission of the elected regional head. The regional development

goal for North Sumatra Province for 2024-2026 is a condition to be achieved or produced during the 2024-2026 development period which will be realized through achieving regional development targets. As a result of the absence of the vision and mission of the elected regional head as the basis for preparing the 2024-2026 Regional Development Plan, the formulation of regional development goals and targets for 2024-2026 is carried out based on actual regional strategic issues that have been previously formulated while still paying attention to sustainability and alignment with vision and mission and analysis of main targets or policy directions for the 2005-2025 Regional Long Term Development Plan, the fourth stage, using alignment and SWOT analysis, objectives are set in the North Sumatra Province Regional Development Plan for 2024-2026.

In determining the medium-term goals and objectives of the North Sumatra Province Community and Village Empowerment, Population and Civil Registry Service, it is closely related to the Goals and Targets that have been determined through the North Sumatra Province Regional Development Plan for 2024-2026. Strategic Planning for the Community and Village Empowerment Service of North Sumatra Province is the process of deciding on the goals, targets, strategies, policy directions and programs that will be implemented by Regional Apparatus as well as estimating the amount of resources that will be allocated to each medium-term program in the remaining strategic planning period for the next 3 (three) years. Determination of the goals and objectives of the Community and Village Empowerment, Population and Civil Registry Service of North Sumatra Province is based on the identification of key success factors (Critical Success Factors) in order to realize the Goals and Targets of the North Sumatra Provincial Government.

Furthermore, in terms of planning objectives, officials still consider planning documents to be only administrative in nature and do not consider this to be very important, whereas on the contrary, in performance management, performance planning is one of the main elements that must be guided. So based on this, it is necessary to recommend training to improve Human Resources in understanding performance planning mechanisms.

In the process of setting strategic goals to be achieved by the Department of Community and Village Empowerment, Population and Civil Registration of North Sumatra Province. Goal planning is important for the North Sumatra Province Community and Village Empowerment, Population and Civil Registration Service because with goals the organization can set priorities, identify required resources, and develop strategies to achieve these goals. Apart from that, the North Sumatra Province Community and Village Empowerment, Population and Civil Registration Service must also coordinate and re-verify objectives with the North Sumatra Province Regional Development Planning Agency in order to align the organization's objectives with regional development objectives.

### **Target**

The implementation of *SAKIP* is a systematic series of various activities, tools and procedures designed for the purposes of determining and measuring, collecting data, classifying, summarizing and reporting performance in



government agencies in the context of accountability and improving performance including: (a) Strategic Plan, (b) Agreement Performance, (c) Performance Measurement, (d) Performance Data Management, (e) Reporting and (f) Performance Review and Evaluation. Accountability instruments as well as performance management instruments consisting of components of performance planning, performance determination, performance measurement and performance reporting. Government agency strategic planning is an integration of human resource expertise and other resources so that they can respond to the demands of developments in the strategic, national and global environment and remain within the framework of the national management system.

The targets and targets agreed upon by the North Sumatra Province Community and Village Empowerment, Population and Civil Registry Service for 2023, reflect the authority, main tasks and functions of work units under the responsibility of the Sumatra Province Community and Village Empowerment, Population and Civil Registry Service North. Accountability for the performance of the North Sumatra Province Community and Village Empowerment Service is measured by assessing the *SAKIP* components that have been implemented in performance management at the North Sumatra Province Community and Village Empowerment Service and the assessment is carried out by the Governor of North Sumatra through the Organization and Management Bureau of the North Sumatra Province Regional Secretariat.

**Tabel 2 Determination of Echelon II Performance in The Community And Rural Empowerment, Population, And Civil Registry Agency Of North Sumatera Province 2023**

No.	Strategic Target	Performance Indicators		Target
1.	Increasing the quality of performance of village government, Community Institutions and Village Traditional Institutions	a.	Percentage of Village Government Apparatus trained in managing village government administration.	32%
		b.	Percentage of LKD and Active LAD	58%
2.	Improving the economy of village communities	c.	Number of Advanced BUMDes	60 Bumdes
		d.	Number of Independent Villages	15 Villages
3.	Utilization of the Population Data Base to improve public services and development planning	e.	Percentage of Provincial OPDs and User Institutions that signed cooperation on the use of Provincial scale Data for Public Services in the context of village	90%

No.	Strategic Target	Performance Indicators		Target
			development and NIK-based City Planning	
4.	Percentage of Population Registration and Civil Registration Services Coverage	F	Percentage of Population Registration and Civil Registration services coverage	97%

Source: Performance Agreement Document of the Community And Rural Empowerment, Population, And Civil Registry Agency of North Sumatra Province 2023

The table above shows the targets of The Community And Rural Empowerment, Population, And Civil Registry Agency of North Sumatra Province, namely increasing the quality of performance of village government, community institutions and village traditional institutions, improving the economy of village communities, utilizing population data bases to improve public services and development planning, percentage coverage of population registration services and civil registration, determining these targets are the results to be achieved in achieving the goals previously set. It can be said that there are differences in the targets to be achieved in the strategic plan document and the Performance Agreement for the Head of Service in 2023. This is because the Performance Agreement was determined at the beginning of the year but the process of preparing the Strategic Plan Document for The Community And Rural Empowerment, Population, And Civil Registry Agency of North Sumatra Province is still in progress until the North Sumatra Province Regional Work Plan for 2024-2026 is established. So that the Determination of the Performance Agreement for the Head of Service adjusts the target performance indicators of each Regional Apparatus Organization which are combined in accordance with the strategic plan targets to be achieved.

In terms of target planning, officials still consider planning documents to be only administrative in nature and do not consider this to be very important, whereas on the contrary, in performance management, performance planning is one of the main elements that must be guided. So based on this, it is necessary to recommend training to improve human resources in understanding the mechanism of performance planning targets.

### **Working Standards**

Work standards are guidelines or guidelines used to determine the quality, quantity and time required to carry out a job or task. Work standards can be in the form of performance targets, work procedures, or work methods that must be followed by every employee in the organization. Work standards also help ensure that work is carried out effectively and efficiently, and make it easier to monitor and evaluate employee performance. Work standards are work guidelines or targets in the form of numbers including the time needed to complete a task, the amount of production, and the number of errors that can be accepted in a job. Work standards are usually prepared at the beginning of the year for one year of

work.

Work standard planning is only oriented to time standards. By meeting time standards, employees feel that their work has been completed. Regardless of the quality of work and documents or reports carried out, the results of observations also show that the Provincial Community and Village Empowerment, Population and Civil Registry Services have outdated SOPs for activities that are no longer adapted to the latest activity programs.

Setting work standards for employees will improve ASN performance in managing government. Good human resources will be created as well as employee professionalism in carrying out their duties. So that the services provided by the government as a public organization can be more effective and efficient. By setting Employee Performance Targets (*SKP*) and Standard Operating Procedures (SOP), employees will be able to see clearly what will be achieved within a certain time period and employees can focus on the targets they will achieve in the future in achieving the goals of the organization.

### **Leadership in Performance Planning**

The concept of performance planning and the concept of leadership are interrelated in setting goals, targets and work standards that are realistic and achievable by employees. In performance planning, management must consider employees' abilities and make plans to improve their performance. Meanwhile, in leadership, management must provide clear direction and provide support to employees in achieving the work standards set and motivate employees to work well. These two concepts must be combined to create an effective and productive work environment.

The problem that occurs in performance planning at the Department of Community and Village Empowerment, Population and Civil Registration of North Sumatra Province is the attitude of leaders who still consider planning documents to be only administrative in nature and do not consider this to be very important. Therefore, the performance planning process is not carried out jointly, only carried out in each area.

Leadership plays an important role in performance planning. If a leader is unable to provide clear and measurable direction to his team, then performance planning will be ineffective. Bad leaders may also not provide constructive feedback or monitor team performance regularly, making it difficult to identify problems and resolve them. In addition, if the leader is unable to develop the skills and abilities of team members, the team's ability to improve its performance in the future will also be hampered. Therefore, it is important for a leader to understand the importance of performance planning and ensure that the process is carried out well in his team.

In preparing performance planning, it is not enough to just rely on indicators of goals, targets and work standards. Because basically performance planning is a complex matter and the initial foundation of an organization. Therefore, a very strategic leadership role is needed to realize the goals, objectives and work standards that have been prepared in performance planning. The problem in Department Therefore, it is important for a leader to understand the importance of

performance planning and ensure that this process is carried out well in his team so that the set goals, objectives and work standards go according to plan.

## E. CONCLUSION

Based on the results of research conducted by researchers, it can be concluded that:

1. The Department of Community and Village Empowerment, Population and Civil Registry of North Sumatra Province has implemented an employee performance management system based on the *Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi No. 6 Tahun 2022*. However, there are still many things that need to be improved, namely in terms of determining work standards, where in the process of preparing Employee Performance Targets the focus is only based on time achievements and not based on achieving the quality of work results.
2. In the performance planning process at the Community and Village Empowerment, Population and Civil Registry Service of North Sumatra Province, performance communication has not been maximized, this can be seen from the lack of involvement of all employees in formulating goals and targets, where superiors should have taken the time and place to provide coaching subordinates, while individuals and teams must take full responsibility for monitoring and managing their respective performance against agreed goals, measures and targets so that employee performance targets can be set that are connected or connected to the organization's performance targets.
3. Human resources (HR) at the Department of Community and Village Empowerment, Population and Civil Registry of North Sumatra Province do not fully understand the performance planning process, where in this process, ASN is first required to understand their duties and functions in the organization.

## REFERENCES

- Bacal, R. (1999). *Performance Management, A Briefcase Book*. New York: McGraw-Hill Companies, Inc.
- Baharudin, B., & Umiarso, U. (2012). *Kepemimpinan Pendidikan Islam; Antara Teori dan Praktek*. Yogyakarta: Ar-Ruzz Media.
- Bastian, I. (2001). *Akuntansi Sektor Publik di Indonesia*. Yogyakarta: BPFE.
- Blanchard, K. H., & Ridge, G. (2009). *Helping People Win at Work*. New Jersey: Pearson Education Inc.
- Denzin, N. K., & Lincoln, Y. S. (2017). *The Sage Handbook of Qualitative Research*. California: SAGE Publications, Inc.
- Kementerian Pendayagunaan Aparatur Negara dan Reformasi Birokrasi Republik Indonesia. (2021). Retrieved from <https://menpan.go.id/>
- Lestari, D., Meigawati, D., & Sampurna, R. H. (2023, Juni). The Role Of The Leader In Improving The Organization Performance Of The Investment Office And One Stop Integrated Services in Sukabumi City. *DiA: Jurnal Administrasi Publik*, 21(1), 98-108.

- Mardiasmo. (2018). *Pengertian akuntabilitas: Akuntabilitas Kinerja Sektor Publik*. Jakarta: Rajawali Pers.
- Moleong, L. J. (2017). *Metodologi Penelitian Kualitatif Edisi Revisi*. Bandung: Remaja Rosdakarya.
- Siagian, S. (2008). *Manajemen Sumber Daya Manusia*,. Jakarta: Bumi Aksara.
- Tsauri, S. (2014). *Manajemen Kinerja Performance Management*. Jember: STAIN Jember Press.
- West, D., & Blackman, D. (2015, February 13). Performance Management in the Public Sector. *Australian Journal of Public Administration*, 74(1), 73-81.