



Analysis of Performance Results Reporting at the Personnel and Human Resource Development Agency

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Article Info

Article history:

Received 5 August 2025

Received in revised form 10

October 2025

Accepted 9 November 2025

Keywords:

Performance Reporting

Reporting Delays

JEL Classification:

M12, M54, J24, D23, J53

Abstract

This study aims to analyze the performance reporting mechanism and identify obstacles causing delays in the reporting process at the Nunukan Regency Personnel and Human Resources Development Agency (BKPSDM). Performance reporting, particularly the Government Agency Performance Report (LKJIP), is a crucial instrument for assessing the achievement of an organization's strategic goals and ensuring the effective implementation of the principles of public accountability and transparency. This research was conducted at the Human Resources Development and Personnel Agency (BKPSDM) of Nunukan Regency. This study used a descriptive qualitative approach, collecting data through in-depth interviews, observation, and documentation. The results indicate that the reporting mechanism has a clear basic structure, but it is not yet fully operational due to weak coordination, limited digital systems, and a lack of technical guidance. Meanwhile, reporting delays are also influenced by high operational workloads and the lack of standardized procedures. This research provides strategic recommendations in the form of strengthening the coordination system, developing reporting SOPs, increasing human resource capacity, and digitizing the reporting process as steps to improve the effectiveness and timeliness of LKJIP preparation in the future.

Introduction

The Indonesian government operates within a unitary state with a decentralized system that grants regional governments the authority to manage government affairs according to the needs and characteristics of each region. The government consists of three main levels: the central government led by the president; provincial governments led by governors; and district/city governments headed by regents or mayors (Wasistiono & Polyando, 2017). Various government institutions and agencies play a vital role in carrying out administrative functions and providing public services to achieve public welfare. Each institution has specific duties and responsibilities according to its authority within the government system. Integration in the implementation of these functions is a key factor in ensuring bureaucratic effectiveness and achieving development goals (Wasistiono & Polyando, 2017). In carrying out administrative and public service duties, the government is responsible for various sectors, such as education, health, infrastructure, and public order and security. Government administration encompasses planning, resource management, and policy implementation aimed at improving the quality of life for the community. Public service is a key indicator of government success in meeting citizen needs, with bureaucratic effectiveness, transparency, and accountability key factors in creating a responsive and professional government (Maryam, 2016).

To ensure that every program and policy is implemented in accordance with established objectives, the government implements the concept of performance management. Performance management is a systematic process used to measure, evaluate, and improve the performance of individuals, work units, and the organization as a whole (Hasibuan, 2020). In the context of government, performance management aims not only to increase bureaucratic efficiency but also to ensure that every public policy has a real impact on society (Fauzi, 2020). The implementation of performance management in the government sector involves various instruments, such as strategic planning, key performance indicators (KPIs), and periodic evaluation mechanisms (Prihatina, 2023). With this system, the government can identify target achievement, address obstacles in program implementation, and formulate more effective policies in the future. Furthermore, performance management also serves as a monitoring and accountability tool for public officials in carrying out their duties according to established standards.

One crucial aspect of government performance management is performance reporting, which serves as an evaluation tool for the achievements and effectiveness of implemented programs (Atmaja et al., 2022; Latupeirissa et al., 2024; Agustian et al., 2023). Performance reporting reflects the accountability of government agencies in managing budgets, implementing policies, and achieving established development goals (Bhati et al., 2023; Al-kassem, 2022). Transparent and systematic performance reporting allows the government to assess whether implemented policies have provided optimal benefits to the public (Suripto, 2021). In addition to serving as a form of accountability, performance reporting also serves as a basis for improvement and better decision-making in the future. The data contained in performance reporting can be used to identify weaknesses, evaluate the effectiveness of implemented strategies, and design innovations in public service delivery. Therefore, a good performance reporting system will support more efficient, transparent, and results-oriented governance, which directly impacts public welfare (Suripto, 2021).

Performance reporting in government is a systematic process used to record, analyze, and present information related to the performance achievements of an agency or work unit over a specific period (Dinar, 2022). This reporting reflects the extent to which programs, policies, and activities implemented by the government have achieved their established targets. Based on applicable regulations, performance reporting is mandatory for every government agency to provide an objective picture of the effectiveness and efficiency of public resource use. The primary purpose of performance reporting is to ensure that every government activity can be evaluated transparently and data-driven (Suripto, 2021). Through performance reporting, policymakers can identify successes and challenges in program implementation, thereby formulating strategic steps for future improvements. Furthermore, performance reporting serves as a means of communication between the government and the public, allowing the public to assess the extent to which the government has carried out its duties in accordance with the mandate given (Dinar, 2020). One of the primary roles of performance reporting is to increase accountability and transparency in governance. With systematically documented reporting, every decision and policy taken can be accounted for to the public and oversight institutions (Suripto, 2021). Transparency in performance reporting allows the public and other stakeholders to access information related to government achievements, thus encouraging more open and participatory public administration.

However, in practice, delays in the submission of performance reports often hamper the effectiveness of the reporting system. One of the main causes of this delay is a lack of coordination between work units responsible for compiling the reports. Data collection processes that are still carried out manually or not yet integrated with digital systems can also

delay reporting completion times. Furthermore, high administrative burdens often make it difficult for employees to complete reports on time, especially if they also have other operational duties (Krisiyadi & Noviyanti, 2022). Delays in performance reporting not only impact the internal evaluation process but can also hamper strategic decision-making at higher levels of government (Krisiyadi & Noviyanti, 2022). When performance reports are not available in a timely manner, policymakers may lose momentum in making necessary improvements or policy adjustments.

Delays in performance reporting are generally caused by various interrelated factors, both technical and administrative. One of the main causes is the lack of an integrated system for managing performance data, making the information collection process slow and prone to errors (Krisiyadi & Noviyanti, 2022). Furthermore, employees' lack of understanding of the standards and procedures for preparing performance reports is also a common obstacle. Another factor is the high workload of employees, who must complete various other operational tasks, making reporting preparation a lower priority. Lack of technological support and limited competent human resources in reporting management also slow down the process of preparing reports effectively and accurately.

The Civil Service and Human Resources Development Agency (BKPSDM) are a government agency that plays a crucial role in personnel management and competency development for State Civil Servants (ASN). BKPSDM is responsible for the planning, appointment, transfer, promotion, and development of employees within local governments. Furthermore, BKPSDM ensures that each employee possesses the competencies required for their jobs through various training and development programs. With the BKPSDM, it is hoped that human resource management in government agencies will be more professional and focused on improving the quality of public services. BKPSDM has a significant responsibility to ensure that every civil servant (PNS) performs optimally and contributes to the effectiveness of local government. One of the primary instruments for assessing this success is the Government Agency Performance Report (LKJIP), which serves as an evaluation tool for the achievement of an agency's strategic goals. This report not only serves as a form of accountability to the public and stakeholders but also serves as a basis for formulating personnel policies and improving the quality of human resources within the government.

In the context of the Nunukan Regency Human Resources Development Agency (BKPSDM), performance reporting is compiled in accordance with various regulations established by the central and regional governments. Presidential Regulation Number 29 of 2014 concerning the Government Agency Performance Accountability System (SAKIP) serves as the primary basis for implementing a more transparent and accountable performance reporting system. Furthermore, Regulation of the Minister of Administrative and Bureaucratic Reform (PAN) Number 53 of 2014 provides technical guidance regarding the preparation of performance agreements, performance reporting, and procedures for reviewing these reports. At the regional level, Circular Letter of the Regent of Nunukan Number P/188/ORG.065 of 2022 also provides guidance on the procedures for compiling various performance reports for regional apparatuses in Nunukan Regency. The preparation of the LKJIP at the Nunukan Regency BKPSDM aims to provide a comprehensive overview of the agency's performance achievements over the past year. This report covers various aspects, from the effectiveness of employee training programs, the implementation of transfer and promotion policies, to challenges encountered in personnel management. With the LKJIP (Reporting Report) in place, the Regional Human Resources Development Agency (BKPSDM) can identify the extent to which performance targets have been achieved and make improvements to suboptimal HR management strategies.

Furthermore, the LKJIP serves as a reference for increasing accountability and transparency in personnel management, ensuring that every implemented policy can be properly accounted for.

In Nunukan Regency, the BKPSDM's performance reporting system still faces various challenges in its implementation. Although reporting mechanisms have been established through existing regulations, in practice, obstacles remain, such as delays in data collection, reporting inconsistencies with established standards, and the lack of technology utilization in the reporting process. One major issue is the limited human resources responsible for reporting management, with the number of employees handling reporting still not commensurate with the existing workload. Furthermore, the manual or poorly digitized recording and reporting system contributes to the slow process of preparing performance reports.

In 2023 and 2024, reporting was completed on time compared to 2022. This reflects obstacles in the reporting mechanism in the past two years, requiring further evaluation to ensure that timely reporting can be consistently maintained in the future. These delays in submission are not merely administrative in nature, but reflect fundamental issues in the process of collecting, processing, and compiling cross-sectoral performance data within the BKPSDM. These delays generally occur due to slow data submission from work units to the program development section, as well as a lack of technical understanding among employees in adapting reporting formats and indicators to regulations. This is further exacerbated by high employee workloads and limited information technology systems to support effective and efficient reporting.

The impact of these delays is significant. Agency performance evaluations are hampered because the data used to base analysis is not available in a timely manner. This can disrupt the policy-making process of regional leaders, which should be based on actual performance data. Furthermore, reporting delays can also reduce public accountability, as the public and stakeholders do not receive clear and timely information regarding the achievements of government work programs. In the long term, this has the potential to undermine public trust in the quality of service and management of regional civil servants (ASN). One of the main causes of delays in the preparation of the LKJIP at the Nunukan Regency BKPSDM is the slow submission of performance data from technical divisions to the program preparation division. The division's dependence on input from other units makes the data collection process inefficient, especially when accompanied by a clear schedule and coordination between divisions.

Furthermore, some employees' lack of understanding of the standards and mechanisms for preparing performance reports is also a significant obstacle. Many employees are unfamiliar with the technical provisions for preparing LKJIP, including the use of performance indicators, reporting formats, and performance measurement methods, as stipulated in Regulation of the Minister of Administrative and Bureaucratic Reform Number 53 of 2014. High employee workloads also contribute to the low priority given to performance reporting. Employees often have to complete urgent daily operational and administrative tasks, so performance reporting is seen as an additional task that can be postponed.

Information technology support and a lack of competent human resources in performance reporting also slow down the process. Manual or poorly integrated reporting systems make report preparation time-consuming and increase the risk of errors in data input and analysis. This aligns with Yuningsih's (2017) findings in her research on the implementation of employee performance management in government agencies. In her study, Yuningsih (2017) emphasized that improving bureaucratic management, including the performance reporting system, is a crucial element in increasing the effectiveness of public service delivery. Three key factors supporting the success of a performance management system are: the use of

information technology, commitment from leadership, and proportional and realistic workload allocation. When the reporting system is not supported by adequate technological tools and skilled human resources, the accuracy and timeliness of reporting will be compromised. Thus, this research is relevant because it highlights how performance reporting, as an integral part of an organization's performance management system, requires structural, technological, and individual competency support to run effectively and efficiently. Given the various issues that arise in the performance reporting process at the Nunukan Regency Human Resources Development Agency (BKPSDM), an in-depth analysis of the reporting mechanism is crucial. Furthermore, this study aims to evaluate the current performance reporting mechanism and develop strategic recommendations to improve the quality, effectiveness, and timeliness of the LKJIP preparation. These recommendations are expected to inform policymaking and improve the BKPSDM's internal work system to be more responsive to demands for transparency and public accountability.

Method

This research uses a qualitative approach. A qualitative approach is a research method that aims to understand a phenomenon in depth through the collection of descriptive data from interviews, observations, and documentation. This method prioritizes the exploration of meaning, processes, and social dynamics occurring within a specific environment (Creswell, 2017). A qualitative approach was chosen because it is appropriate for analyzing the performance reporting mechanism and identifying obstacles that cause delays in the submission of performance reports at the Nunukan Regency Human Resources Development and Personnel Agency (BKPSDM). This approach allows researchers to gather in-depth information from various parties involved in the reporting process, thereby gaining a more comprehensive understanding of the existing system and the obstacles encountered. The type of research used in this study is descriptive. Descriptive research aims to provide a systematic, factual, and accurate overview of the performance reporting mechanism and the obstacles encountered in the performance report submission process at the Nunukan Regency BKPSDM. Through this research, it is hoped that factors influencing the effectiveness of performance reporting will be identified and recommendations for future reporting system improvements will be provided.

Researcher Role Management

In this qualitative research, the researcher serves as the primary instrument for data collection and analysis. As the primary instrument, the researcher is responsible for designing the research, selecting informants, conducting interviews, observations, and analyzing documents relevant to the performance reporting mechanism at the Nunukan Regency Personnel and Human Resources Development Agency (BKPSDM) (Fiantika, 2022). Furthermore, the researcher also plays a role in establishing communication with informants to obtain accurate and in-depth data. Throughout this process, the researcher must be objective and impartial, and maintain the validity and reliability of the data obtained. Throughout the research, the researcher will interact directly with various parties involved in the performance reporting mechanism, including officials and staff responsible for the reporting process. The researcher will also triangulate data to ensure the validity of information obtained from various sources, such as interviews, observations, and related official documents. In this role, the researcher is expected to gain in-depth information regarding the performance reporting system and the obstacles that cause delays in report submission. This will allow the research findings to contribute to improving performance reporting governance at the Nunukan Regency BKPSDM.

Research Location and Timeline

This research was conducted at the Nunukan Regency Personnel and Human Resources Development Agency (BKPSDM). This location was selected based on the agency's relevance in compiling and reporting employee performance results within the Nunukan Regency local government. Furthermore, BKPSDM plays a strategic role in managing civil servant (ASN) human resources, including the preparation of performance reports, which is the focus of this research. The research was conducted from May to August 2025, with data collection stages including interviews, observation, and documentation. The research process was adjusted to the agency's work schedule and the availability of informants involved in the performance reporting mechanism at the Nunukan Regency BKPSDM.

Data Sources

Primary data was obtained directly from informants who played a role in the performance reporting process at the Nunukan Regency BKPSDM. Informants were selected using purposive sampling, which involves deliberately selecting informants based on their responsibilities within the performance reporting mechanism. This selection of informants aimed to obtain relevant and in-depth information regarding the performance reporting mechanism and the challenges encountered in the process. The Head of the BKPSDM, responsible for approving or signing performance data reports and making decisions regarding submitted reports.

The BKPSDM Secretary, responsible for analyzing the collected performance data reports and reporting them to the BKPSDM Head for approval. The BKPSDM Division Head is responsible for reviewing the performance data reports compiled by functional positions in each division to ensure they align with performance implementation. The Head of the General and Personnel Sub-Division of BKPSDM is responsible for providing performance reporting materials to the Sunram sub-section. The Junior Expert Policy Analyst in the Organizational Section of the Regional Secretariat is responsible for providing guidance on the LKJIP performance reporting to BKPSDM. The Sungram Sub-section staff of BKPSDM is tasked with coordinating with the Heads of Divisions to collect reporting materials and collect and summarize performance data as well as the process of duplicating and archiving performance data reports as official documents.

Result and Discussion

To analyze the performance reporting mechanism at the Nunukan Regency Civil Service and Human Resources Development Agency (BKPSDM)

To address this first research question, the researcher conducted in-depth interviews with six informants who held different roles in the performance reporting process at the Nunukan Regency BKPSDM. The interviews were conducted in person from June 28 to July 8, 2025. Five informants were from within the BKPSDM, while one was from the organizational division of the Regional Secretariat, which oversees performance reporting. The interviews revealed that the performance reporting process is carried out in stages, starting with data requests and ending with report approval. However, it is still marred by technical limitations and coordination challenges between departments. The Head of BKPSDM, H. Sura'i, stated that the initial process of collecting performance data was carried out through direct and indirect communication with each work unit. He stated:

"Notifications were sent to each work unit through direct coordination or via WhatsApp group messages" (June 28, 2025).

This demonstrates that informal approaches are also used as a strategy to accelerate internal communication, particularly to maintain closeness and responsiveness. Yuliana, Secretary of the Human Resources Development Agency (BKPSDM), echoed this sentiment, emphasizing that coordination is carried out by sending reporting formats and detailed explanations to each division. In an interview on June 28, 2025, she stated:

"Delivery of the reporting format, the purpose of data collection, the type of data required, and the data collection limits"

is a crucial part of the initial reporting stage. This communication is intended to ensure that all divisions have a unified understanding of what should be reported, when it should be collected, and in what format. Next, the reporting material provider provides the information or data needed by the program development division to compile the report. Sri Utami, Head of the General Affairs and Personnel Sub-Division, explained that the process begins with the stage of providing the required information, which involves providing accurate, relevant, and accountable data, facts, and information. In an interview on July 3, 2025, he stated:

"The steps for providing reporting materials begin with providing the necessary information, including accurate, relevant, and accountable data, facts, and information. Each sector also needs to have a data manager."

This demonstrates that report preparation is carried out using a fairly systematic and structured procedure, although it still depends on the speed and completeness of data from each sector. Hertati, a Division Head at the BKPSDM (interview, July 4, 2025), also confirmed that the initial process begins with determining the report format and appointing data managers in each sector. She stated:

"The report format is determined first, then the sector appoints a data manager. Once the data manager has completed the preparation, it must be reviewed by the division head to ensure the data is accurate and complete. After that, it is submitted to the program development department."

This illustrates the crucial role of coordination and technical skills in each sector to ensure reports are prepared quickly and accurately. To describe the operational workflow more concretely, the internal stages and duration of the reporting process are summarized.

Table 1. Internal Stages and Duration of the Reporting Process

Reporting Stage	Responsible Unit	Ideal Duration (days)	Actual Duration (days)	Main Constraint
Data collection from divisions	Division Heads & Technical Staff	7	14	Slow coordination and inconsistent follow-up
Internal verification and correction	Program & Finance Subdivision	5	7	Incomplete supporting documents
Draft preparation	Secretary of BKPSDM	4	5	Heavy administrative workload
Final review and correction	Head of BKPSDM & Evaluation Team	3	5	Limited cross-departmental communication

Endorsement and archiving	Head of BKPSDM	2	2	–
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This table provides a general picture of the internal reporting process and outlines key bottlenecks that are part of the process. The data-collection stage is the most time-consuming step, in which the inter-division coordinating process often increases the expected time by two-folds. Checking and revising processes also have delays, which can be explained by incomplete supporting materials and conflicting administrative duties. All these observations show that internal coordination mechanisms are the most prominent determiner of reporting efficiency. In relation to the internal checking and auditing procedures and policies, Nia Agus, an employee of the Program Preparation and Finance Subdivision, explained that information that comes out of the divisions is initially checked by technical officials, including sub-section heads or heads of the division.

In an interview on July 6, 2025, she explained that

"Internal audits by the division heads or sub-section heads are conducted, including checking physical evidence supporting the achievements. After that, corrections are made, if necessary, then the data is initialed by the division head and submitted to the program preparation sub-division for recapitulation and re-verification."

This process demonstrates a multi-layered oversight system before the data is submitted to the final report. However, oversight does not stop at the technical stage; it also involves reminding them of deadlines. Hertati stated:

"We remind the program sub-division of the data submission deadlines to prevent late reporting and maintain timeliness."

This statement was reinforced by Nia Setiawati, a staff member in the program preparation section, who said:

"We always remind the divisions regarding report submission deadlines, usually via WhatsApp or verbally" (July 3, 2025).

This informal oversight strategy confirms that BKPSDM is trying to maintain the rhythm of reporting work without relying on written mechanisms or sophisticated digital reminder systems. This demonstrates the local government's efforts to maintain reporting quality through cross-agency technical support. To strengthen the qualitative findings obtained through interviews, the researcher summarized the dominant obstacles mentioned by informants regarding performance reporting at BKPSDM. The summary is presented.

Table 2. Frequency of Performance Reporting Obstacles at BKPSDM Nunukan

Identified Obstacle	Number of Informants Mentioning	Percentage (%)	Description
Delay in data submission between divisions	5 of 6	83%	The most dominant factor, causing late compilation at the initial stage
Heavy workload	4 of 6	67%	Staff prioritize operational duties over reporting tasks
Limited technical understanding of LKJIP format	3 of 6	50%	Employees still misinterpret indicators and reporting templates

Inadequate digital and technological support	4 of 6	67%	Reporting remains largely manual and fragmented
Limited mentoring from the Regional Secretariat	2 of 6	33%	Mentoring is available but inconsistent and lacks depth

The table shows that lack of coordination and technological incompetence are the leading challenges to the reporting process. According to most informants, such factors as the lengthy submission of data between divisions and the unevenly high workload in operations were the main causes of delay. The results also unveil that the lack of standardized digital tools has forced the use of informal communication methods, including WhatsApp, which implies that the current mechanism is more reactionary than systematic. According to the semi-structured interviews, we can assume that there is a relatively systematic workflow of the performance reporting mechanism in the Nunukan Regency Human Resources Development Agency (BKPSDM), which involves data gathering and validation, analysis processing, and, finally, report approval and storage. However, the application remains to be informal in nature and is not fully backed by a coordinated information technology system. Other issues still remain, such as lack of disciplines when it comes to timely submission of data in some of the regions and lack of an exhaustive update of the reporting mechanism. The Regional Secretariat has been involved in coaching, though, particularly by providing periodic coaching support; which might be improved by increasing the intensity and effectiveness of the coaching support.

Identifying obstacles causing delays in the submission of performance reports at the Nunukan Regency Human Resources Development Agency (BKPSDM)

In the implementation of performance reporting within the Nunukan Regency Human Resources Development Agency (BKPSDM), several obstacles remain serious obstacles to maintaining the timeliness and quality of performance reports, particularly the LKJIP (Accounting Performance Reports). Interviews with six informants from within the BKPSDM and the Regional Secretariat's Organizational Section, acting as supervisors, revealed various factors contributing to reporting delays, including technical, structural, and human resource issues. Informant Nia Agus Setiawati, a staff member of the Program Preparation Subdivision, stated in an interview on July 6, 2025, that delays in the preparation of performance reports were largely due to the slowness of various divisions in submitting data to the program preparation section. She explained:

"The delays in divisions submitting performance data to the program preparation section also slows us down in processing the data. Furthermore, the supporting data is sometimes incomplete."

He also added that many employees still don't understand the standards for preparing performance reports, and due to their heavy operational workload, report preparation is often not a top priority. Furthermore, technological limitations and a lack of competent human resources also slow down the reporting process. Sri Utami, Head of the General Affairs and Personnel Sub-Division at the Regional Human Resources Development Agency (BKPSDM), echoed this sentiment during an interview on July 3, 2025, stating that the main causes of delays were the high workload and the lengthy data collection process from each sector. She explained:

"The data collection process sometimes takes a long time due to time constraints and a lack of human resources. The technology isn't yet adequate."

Furthermore, Gatot Fajar, a policy analyst from the Organizational Section of the Regional Secretariat who serves as the performance reporting supervisor, confirmed that delays in report preparation are indeed quite common. He explained:

"These delays are usually noticed during the reporting period, especially during specific periods. We usually identify the causes, then provide assistance, strengthen coordination, and monitor." (July 8, 2025)

When asked about the challenges of mentoring, Gatot added:

"The understanding of ASN is still varied, the number of mentors is limited, and access to and mastery of technology is also uneven."

Meanwhile, Yuliana, Secretary of the BKPSDM, interviewed on June 28, 2025, explained that some employees still have difficulty understanding regulatory changes and the latest reporting format. She said,

"Some employees are still confused by technical terms and the new format changes. That sometimes makes the process slow."

She also mentioned that limitations in the digital reporting system result in delays in data collection. Based on the results of interviews with informants at the BKPSDM and the Organizational Section of the Nunukan Regency Regional Secretariat, it can be concluded that the delay in submitting performance reports is caused by various factors, both technical and non-technical. The most dominant main factor is the delay in submitting data from the fields to the program preparation section, followed by low employee understanding of the standards and mechanisms for preparing reports, and the high operational workload that causes reporting to be a low priority. In addition, limited information technology support and a lack of competent personnel in managing performance reports also slow down the overall report preparation process. These problems indicate that performance reporting is not yet fully integrated into the organizational work system, so improvements are needed in aspects of coordination, increasing human resource capacity, and optimizing technology.

Table 4. Compliance of BKPSDM Practices with Regulation of the Minister for Administrative Reform No. 53/2014

Regulatory Aspect	Actual Practice at BKPSDM	Level of Compliance	Notes
Existence of a formal LKJIP SOP	Not formally documented	Low	Procedures are based on past experience rather than written guidance
Use of digital reporting systems	Largely manual	Low	Coordination relies on messaging applications
Data verification mechanism	Conducted by division heads	Moderate	Lacks standardized format or checklist
Review and evaluation by superiors	Informal and unscheduled	Moderate	Conducted verbally or via ad-hoc meetings
Timeliness of reporting	Improved significantly in 2023–2024	High	Requires consistent monitoring to maintain performance

The tabular data show a partial correspondence of the current practices of BKPSDM with the provisions of the regulatory regulation that should be applied according to the Ministerial

Regulation No. 53/2014. Although also some of the elements have been operationalized (that is, internal verification procedures and managerial approval systems), the lack of a formally documented Standard Operating Procedures (SOPs) and electronic reporting system compromises the uniformity and accountability of the procedures. Therefore, the analysis suggests formalization of processes along with using an integrated electronic system to strengthen compliance and enhance efficiency in operations.

Table 5. Strategic Plan for Improving Reporting Effectiveness at BKPSDM

Area for Improvement	Proposed Strategy	Responsible Unit	Expected Outcome
Inter-division coordination	Establish fixed schedules and monthly coordination meetings	BKPSDM Secretariat	Faster and more synchronized data collection
Staff competency	Conduct training on LKJIP preparation and performance indicators	BKPSDM & Regional Secretariat	Improved technical literacy among staff
Technology utilization	Implement web-based reporting applications	IT & Program Subdivision	More efficient, accurate, and accessible reporting process
Monitoring and evaluation	Form an internal control and monitoring team	Head of BKPSDM	Structured supervision and timely report tracking
Standardized procedures	Develop and socialize formal LKJIP SOP	Program Subdivision Head	Consistent and transparent reporting workflow

The table below summarizes the main areas of improvement that were obtained through qualitative interviews and document analysis. The above-suggested strategies align with the modern principles of results-based management, which is why structural improvement, capacity building, and adherence to the effects of digital transformation are required. The expected results focus more on the improvement of the accuracy, timelessness, and reporting transparency, which will help to increase organizational accountability.

Analyzing the performance reporting mechanism at the Nunukan Regency Civil Service and Human Resources Development Agency (BKPSDM)

The performance reporting mechanism in government agencies is a crucial part of the public sector performance management system. Based on Regulation of the Minister of Administrative and Bureaucratic Reform Number 53 of 2014 concerning Technical Guidelines for the Preparation of Government Agency Performance Reports (LKJIP), the reporting process must adhere to the principles of accountability, measurability, clarity, and alignment with the organization's strategic objectives. In this context, the Nunukan Regency BKPSDM has adopted a series of fairly systematic stages, but its implementation has revealed coordinative and structural challenges that need improvement. Interview results reflect a good alignment between field practice and theoretical stages, although several gaps remain that require policy intervention and system improvements. Coordination between report compilers and work units is a crucial initial stage in the reporting mechanism. Within the framework of Goal Setting Theory developed by Bukar et al. (2025), it emphasizes the importance of establishing clear organizational goals and building organizational commitment through strong

internal communication. In the context of performance reporting, communication between report preparers and work units needs to be directed towards achieving the organization's strategic goals (Abduraimi et al., 2024; Gomes et al., 2023; Munthe et al., 2024; Xinyu, 2023). Therefore, it is necessary to increase formal coordination capacity, such as the use of electronic reminder systems, routine schedules, and inter-unit evaluations, to make the data collection process more structured. Communicating formats, data types, and collection deadlines is a form of standardization of the reporting process. This is crucial to avoid differing interpretations by each work unit. In addition to formats, communicating deadlines is also a crucial component of time management. In public reporting systems, delays in data collection directly impact overall reporting delays.

This is similar to research by Nugroho (2019) in Sleman Regency, which found that reporting effectiveness is significantly influenced by format clarity and employee understanding of applicable standards. Lack of format adjustments or incomplete communication can lead to delays and data errors. The report preparation process, which includes planning, data collection, verification, and narrative development, aligns with the performance management cycle approach. These preparation steps also align with the principles of Results-Based Management (RBM), where each process emphasizes achieving results (outputs and outcomes), not simply implementing activities. Therefore, the stages of report preparation, which involve verification and validation, demonstrate an awareness of the importance of quality report content. However, going forward, it is important to document these stages in the form of Standard Operating Procedures (SOPs) for greater systematic review and to serve as a basis for internal audits.

Research by Permatasari (2021) at the Wonosobo Regency Health Office found that structured performance report preparation, from data collection to analysis, helps improve the accuracy and relevance of reports. However, her research also demonstrates the importance of documenting each stage to ensure transparency and evaluability of the process. Verification and validation are part of report quality assurance. ISO 9001:2015 on quality management also emphasizes the importance of quality control in every work process, including in public administration. This stage is crucial to ensure that performance data is truly supported by valid evidence and meets indicator targets. Internal validation and verification processes, such as those conducted at the BKPSDM (National Agency for Human Resources Development), were also identified in a study by Yulianti (2020) at the Malang City Regional Development Planning Agency (Bappeda). She emphasized that a robust document verification mechanism will minimize the likelihood of reports containing fictitious or inaccurate data. However, the study also showed that the effectiveness of verification is highly dependent on the technical competence of staff in their respective fields.

Monitoring reporting deadlines is a crucial element in strengthening organizational discipline. Without an automated reminder system or administrative sanctions, oversight tends to be weak and inconsistent, as is the case in several BKPSDM units. If monitoring is only informal and not supported by a digital time management system (e.g., automated reminders or a reporting dashboard), oversight effectiveness can be reduced (Adekunle et al., 2023; Triller et al., 2024; Abikoye et al., 2024; Chaparro et al., 2022; Shaik, 2025). In the context of digital government, as recommended by the Electronic-Based Government System (SPBE) of the Ministry of Administrative and Bureaucratic Reform (PANRB), the use of technology must be part of the monitoring and reporting system to strengthen accountability and work process efficiency. Deadline monitoring at BKPSDM is carried out using informal reminders such as WhatsApp messages or direct communication. This practice aligns with research by Andriani (2018), which found that most regional government agencies still rely on informal reminders and do

not yet have an automated reminder system. The study suggests the need for a technology-based monitoring system to avoid delays. The data recapitulation and grouping stages are crucial in the process of processing information into a comprehensive performance report. In practice, this process ensures that collected data is selected, organized, and ready for analysis. Grouping data by sector or program also helps organizations analyze each unit's contribution to overall performance. Furthermore, proper grouping supports the principle of transparency, as reports can be easily traced for audits or evaluations. Research by Wahyuni (2019) on the Lampung Province Social Service also found that manual data recapitulation and grouping were carried out at the BKPSDM (National Agency for Human Resources Development) in Lampung Province. In her research, she demonstrated that data processing that was not digitally integrated lengthened the reporting process and increased the risk of input errors. Her recommendation was the implementation of a centralized data system to support effective grouping and recapitulation.

Data analysis in performance reporting is not simply about converting numbers into graphs, but also about constructing narratives to explain the context of target achievement or failure. In this regard, the analysis conducted by the reporting department is part of an effort to strengthen public accountability. Furthermore, presentation in narrative and graphic form is also important in supporting evidence-based policy-making. The data analysis process in the BKPSDM performance report, which included narratives and visualizations, was deemed quite effective. A similar finding was conveyed in research by Fadillah (2020), which showed that agencies capable of presenting visual data-based analysis tended to receive greater recognition in performance evaluations. However, he also emphasized that the quality of the narrative should reflect the evaluation of achievements, not simply administrative descriptions. The report approval stage represents a formal form of organizational accountability for its performance.

According to Law Number 17 of 2003 concerning State Finance, all budget use and implementation of government programs must be accounted for in a transparent and accountable manner. In this regard, the head of the agency, as the primary person responsible, is obligated to sign and approve the report. Approval is not merely a formality but reflects ownership of the organization's data and work results. The multi-step procedure, from preparation and verification, to signature by technical officials, and final approval, demonstrates the existence of an internal control system. This system also aligns with the principles of good governance, particularly in terms of accountability and compliance. The multi-step approval of performance reports, as implemented by the Regional Human Resources Development Agency (BKPSDM), aligns with formal bureaucratic patterns, as also found in a study by Ramadhani (2021) within the Samarinda City Regional Secretariat. He stated that a multi-layered verification mechanism before final signing can strengthen the integrity of the report. However, if it is too bureaucratic and slow, it can actually hinder the effectiveness of reporting time. The archiving process is a crucial part of the documentation system that supports future performance audits and evaluations. Physical archiving practices, such as those employed by the Regional Human Resources Development Agency (BKPSDM), are still common in many regions.

Research by Iskandar (2019) found that most Regional Apparatus Organizations (OPD) in East Kalimantan have not implemented an e-archiving system. This results in limited access to information and the risk of document damage. Therefore, he recommends a transition to a secure and easily accessible digital archiving system. The cascading process from the Strategic Plan to employee Work Units (SKP) demonstrates the application of results-based performance management principles. This is crucial because it ensures that performance reports not only

reflect administrative activities but also demonstrate a direct link to the organization's strategic objectives. The finding that performance indicators at BKPSDM have been aligned from the Strategic Plan to the Work Units (PK) and Work Units (SKP) aligns with research by Prasetyo (2022), which examined ASN performance management in Banyuwangi Regency. In his study, indicator alignment was considered a key indicator of successful results-based performance management. However, he also noted that cascading implementation must be accompanied by regular training to ensure employee understanding of strategic indicators. Overall, the implementation of the performance reporting mechanism at the BKPSDM has led to a structured system based on modern performance management principles. However, there is still a need for strengthening formal coordination, utilizing information technology, and updating the system to adapt to the challenges of digital bureaucracy. The Goal-Setting Theory approach emphasizes that clear goal setting, continuous evaluation, and the active involvement of all organizational elements are key to achieving effective and accountable performance reporting.

Identifying obstacles causing delays in the submission of performance reports at the Nunukan Regency Human Resources Development Agency (BKPSDM)

Timely and accurate performance reporting is a crucial element in supporting good governance. However, this study shows that the Nunukan Regency Human Resources Development Agency (BKPSDM) still faces various obstacles in collecting performance data, which directly impacts the delays in preparing the LKJIP (Regional Performance Assessment Report). One of the main factors that emerged was the delay in submitting data from each sector to the program development section. This was also found in Yustika's (2020) research, which examined the implementation of a performance management system in the Yogyakarta Special Region Provincial Government, where coordination and speed of data collection from work units remained the dominant obstacles in report preparation. This irregularity in data flow reflects weak internal control mechanisms and the absence of standardized reporting SOPs. Furthermore, poor employee understanding of performance reporting standards was also a significant cause of delays.

Research by Permatasari (2021) at the Wonosobo Regency Health Office showed that employees' lack of understanding of performance indicators, reporting formats, and the latest regulations directly impacted the quality and timeliness of reports. In the context of the Nunukan BKPSDM, a similar phenomenon occurred, with employees struggling to adapt to technical terminology and changes in reporting formats from year to year. The high operational workload, disproportionate to the number of employees, was also a factor contributing to the reprioritization of performance reporting. This aligns with Ramadhani's (2021) findings in Samarinda City, which showed that agencies with high workloads but limited human resources tended to prioritize report preparation. As a result, performance reports were prepared in a rush to meet deadlines, resulting in less in-depth and error-prone reports.

Limited information technology support also emerged as a crucial issue. Information from informants indicated that the digital reporting system was not yet optimal, with some still being done manually. This finding aligns with a study by Iskandar (2019) in East Kalimantan, which showed that the majority of regional government agencies (OPDs) lacked an integrated reporting system, making the reporting process slower, inefficient, and difficult to trace. The transition to a digital system was still hampered by limited infrastructure and minimal training. The lack of competent human resources in reporting and data processing also had a significant impact. Yulianti's (2020) research at the Malang City Regional Development Planning Agency (Bappeda) revealed that the accuracy and precision of performance reports are significantly

influenced by staff's ability to understand data and indicators. At the Nunukan Regional Human Resources Development Agency (BKPSDM), this limited competence is also evident in low motivation to prepare reports, difficulties in analyzing data, and reliance on only one or two individuals for the preparation process. This situation is exacerbated by the suboptimal mentoring and coaching provided by the supervising OPD, in this case the Regional Secretariat. Although coaching is provided, the number of mentors and the intensity of coordination remain limited, as revealed in Fadillah's (2020) study, which states that reporting coaching has not been optimal due to limited resources and the lack of an integrated evaluation system. However, strong and ongoing mentoring has been shown to improve employee understanding of the LKJIP preparation process.

Several informants have identified solutions to these various problems, such as improving training and technical understanding, developing a digital monitoring system, and developing clear reporting SOPs (Kaburi et al., 2023; Walker et al., 2023; Turawa et al., 2025). These proposals also align with recommendations from research by Prasetyo (2022), which suggests that each Regional Apparatus Organization (OPD) have a technology-based reporting system integrated with the individual performance system (SKP) and strategic indicators of the RPJMD. Thus, it can be concluded that the delay in submitting performance reports at the Nunukan Regency Human Resources Development Agency (BKPSDM) is not isolated but is the result of a combination of coordination, competency, workload, and an immature system. Institutional strengthening, technology utilization, and human resource capacity building are urgent steps to improve reporting mechanisms going forward.

Conclusion

The performance reporting mechanism at the Nunukan Regency Human Resources Development Agency (BKPSDM) has followed a systematic process, from data collection, recapitulation, analysis, to report approval and archiving. Each work unit is responsible for submitting performance data to the program development division, which then compiles it into the Government Agency Performance Report (LKJIP). However, implementation in the field still faces challenges such as suboptimal coordination between sectors, reliance on informal communication, and manual processes that slow down workflow. Despite this, performance indicators align with the organization's strategic planning. Internal verification efforts have been undertaken, but not all have been documented in a standardized system. This highlights the need for strengthened digital systems, well-documented reporting procedures, and increased reporting literacy across all work units. Delays in submitting performance reports at the BKPSDM are caused by various obstacles, including slow data submission from each sector, limited employee understanding of report preparation standards, and a high operational workload that deprioritizes reporting. Furthermore, limited information technology, the use of manual systems, and a lack of competent human resources for reporting contribute to the worsening situation. Coaching from the Regional Secretariat (OPD) is also limited in terms of intensity and technical support. As a result, performance reports are often late and suboptimal in terms of quality and timeliness. Therefore, human resource capacity building, the development of reporting SOPs, the utilization of digital systems, and strengthened cross-sectoral coordination are needed to ensure more effective and accountable performance reporting.

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