Factors Determining the Service Performance of Government Employees: Lesson Learned from Indonesia

Helwin Ginting[1], Tjahya Supriatna[2], Musa Hubeis[3], Dewi Sulistyani[4], Carunia Mulya Firdausy[5]*

[1]Ph.D Student University of Satyagama, Jakarta, Indonesia

[2]Professor of Governmental Science Institute of Home Affairs Governance, Indonesia

[3]Professor of Management, University of IPB

[4]Senior Lecturer, University of Satyagama

[5]Professor of Economics, National Research and Innovation Agency and University of Tarumanagara

***Corresponding Author**

ABSTRACT

Limited studies examining the influence of budgeting and employee resources available in organizations on the service performance of government employees in Indonesia To fill this gap, this study aims to examine whether or not policy implementation, employee resources, budgeting, and infrastructure affect the service performance of government employees by taking one of the government office located in North Jakarta, the Capital City of Indonesia as a case study. A random sample of 131 government employees, community leaders, and the community members who received the government services was selected. Random sampling was used since it is generally less biased and more generalizable. The questionnaire instrument was distributed directly to the sample respondents at the government office in North Jakarta, the Capital City of Indonesia. The method to analyze the data was by using a multiple linear regression model as suggested in the literature. The results showed that the four factors of policy implementation, employee resources, budgeting, and infrastructure were found to positively and significantly affect the service performance of government employees in Indonesia. These findings may be considered lessons learned for other developing countries in improving the service performance of their government employees. It is now or never.

Keywords: policy implementation, employee resources, budgeting, infrastructure, service performance

JEL codes: J18, 015, Z18.

INTRODUCTION

Studies examining the key factors behind government policy failure in many developing countries have increased in recent years (Hudson et al. 2019; Nimrah et al. 2021; Nirwana et al. 2022; Saadouli & Al-Khanbashi, 2020). Of the factors behind the policy failure, the low quality of service performance of the government employees was found to be the key factor (Ahmad et al. 2019; Anyakoha, 2019; Bhatti et al. 2020; Buil et al, 2019; Eliyana et al, 2019; Khaeriah et al. 2015; Rozanna et al. 2019; Saadouli & Al-

Khanbashi, 2020). As pointed out by Anyakoha (2019), for example, employee performance is a cornerstone of any organization's formula for success.

However, policy suggestions to improve the service performance of government employees vary from one study to other studies. Saadouli & Al-Khanbashi (2020) from their study in government offices in the Sultanate of Oman suggest that technology is a more significant factor than leadership and organizational structure changes in improving the service performance of government employees. Their finding was supported by Khin & Ho (2019), Lember et al. (2019), Martin- Rojas et al. (2019), and Oreg & Berson, (2019). For Khin & Ho (2019) technology has played a more profound role in organizations with increased digital capability and innovation, while top management supports technological acquisition and integration (Martin- Rojas et al. 2019).

Further, Buil et al (2019) and Meng & Berger (2019) suggest the importance of organizational changes to improve the service performance of government employees. To do this, there is a need to address organizational structure and/or culture (Ahmad et al. 2019; Eliyana et al. 2019; Kucharska & Kowalczyk, 2019; Rozanna et al. 2019; Tarba et al. 2019). Organizational structure is necessary for situations involving higher degrees of engagement and trust (Meng & Berger, 2019) as well as organizations that have a distinct reputation and a long-term orientation (Kucharska & Kowalczyk, 2019). Finally, Afsar et al. (2019) suggest leadership is needed to improve the quality of service performance of government employees. This factor plays an important role in situations with increased job crafting behaviors and decreased task conflict (Kammerhoff et al. 2019).

The above suggestions imply that on one hand employee performance is a cornerstone in any organization's formula for success (Anyakoha, 2019), while on the other hand improving the service performance of government employees is a complex issue involving many independent factors (Audenaert et al. 2019). Also, it depends greatly on the organization's micro and macro environments (Bhatti et al. 2020), whether the organization is public or private (George et al. 2019) as well as the different degrees of accountability and job security between the two types of organizations (Cooper, 2020).

In Indonesia, past studies indicated that factors determining the quality service performance of government employees included as follows. First, it was influenced by the limited ability to implement policies. Second, it is due to the lack of ability of government employees to master and use digital communication and information technology to serve the public. Third, it is because of the lack of facilities and infrastructure for service administration. Fourth, government employees have low awareness to function their role in serving the public. Fifth, lack of coordination between the provincial government and the institutions under it, such as districts and sub-districts. Finally, employees who work do not have the work spirit to achieve the targets set by the leadership (Dermawan Dwi Putra et al. 2019; Selamat & Heryanto, 2019).

However, from a systematic literature review, it was found that there are limited studies examining the influence of budgeting and employee resources available in organizations on the service performance of government employees in Indonesia. For that reason, the novelty of this present study apart from reconfirming the generic results of technology/infrastructure and policy implementation factors in affecting the service performance of government employees as mentioned above also aims at examining the influence of budgeting and employee resource variables on the service performance of government employees in Indonesia. The urgency to accommodate budgeting and employee resources variables in the model is partly because the government faced budget constraints to support human resources development. Also, it is because there is a great tendency of national job seekers to work in government. So, by undertaking this study, further knowledge of factors influencing the service performance of government employees will be contributed on one hand, and policy lessons to improve the service performance of government employees on the other hand.

SOURCE OF DATA AND METHOD

The source of data to determine factors affecting the service performance of government employees was collected from the government office in the Penjaringan Sub-District Office – North Jakarta. A random sample of 131 respondents out of 330 total population in the sub- district of the Capital City of Jakarta was selected. These respondents consisted of government employees, community leaders, and the community members that received services given by this government office. Random sampling was employed since it is generally less biased and more generalizable (Gujarati & Porter, 2019). The questionnaire was distributed to 131 respondents in the location. Detailed questions asked in the questionnaire can be seen in Appendix 1.

The questionnaires distributed to the 131 respondents consisted of two parts. The first part requested demographical data, while the second part assessed the respondent's perception of the service performance of government employees relative to the four investigated factors: policy implementation, employee resources, budgeting, and infrastructure. To assess the perceived employee performance, ten items of three dimensions were adopted from Samsuddin et al. (2023). For policy implementations, there were ten items of two dimensions adopted from Nimrah et al (2021). For employee resources, there were 10 items from three dimensions adopted from Risky Nor Chalisa & Dian Prawitasari (2024). Furthermore, there were ten indicators of four dimensions of budgeting variables taken from Nurina Risfaqul Laili & Citra Mulya Sari (2022). For the infrastructure variable, there were 10 items of two dimensions adopted from. The reason for adopting dimensions and indicators of each variable developed by Indonesian scholars is simply because this study focused on Indonesia as a case study. It also aims to be used for the discussion of the results of the study. Note that to measure the responses of all indicators of each variable, we used a 5-point Likert scale.

A complete response from 131 respondents was received and prepared for analysis. The first analysis was by testing the validity and reliability. These tests aimed to ensure the quality of the data before being processed further. After completing the validity and reliability tests, we further tested classical assumptions of the multiple regression. The reason for applying multiple regression analysis followed previous studies conducted by Nirwana et al. (2022), Saadouli & Al-Khanbashi (2020), and Selamat & Heryanto (2019). The classical assumption test used consisted of a normality test, multicollinearity test, and heteroscedasticity test. The normality test is carried out by looking at the spread of data on diagonal sources on the Normal P-P Plot of regression standardized residual (graphic method) chart or by using the One-Sample Kolmogorov Smirnov test (Gujarati & Porter, 2019).

A Multicollinearity test was conducted to test the presence or absence of correlation between independent variables in the regression model. The multicollinearity test was done by calculating the Variance Inflation Factor (VIF) and the tolerance value. If the VIF value is 10 or the tolerance value is 0.1, then multicollinearity is free. The heteroscedasticity test was carried out by analyzing the Scatterplot graph. If there is no clear pattern, namely the points spread above and below the number 0 (zero) on the Y axis, or in other words, the distribution of the points does not form a certain pattern, this means that there is no heteroscedasticity (see, Gujarati & Porter, 2019 for detailed statistical tests for OLS assumptions).

Having completed the above tests, the next step was to run the multiple linear regression analyses with the help of the SPSS software program version 25. The model of multiple linear regression analysis selected followed used as suggested by Nirwana et al. (2022) and can be written mathematically as follows.

$$Y = a + b_1X_1 + b_2X_2 + b_3 X_3 + b_4X_4 + e$$

Where:

Y = Service performance of the government employee;

a = constant

b_1, b_2, b_3, and b_4 = coefficients of X_1, X_2, X_3, and X_4

X1 = Policy implementation

X2 = Employee Resources

X3 = Budgeting

X4 = Infrastructure

e = error terms.

RESULTS AND DISCUSSION

a. Results of Validity, Reliability, and Classical Assumption Tests

As mentioned in the method section above before running the multiple regression analysis we tested the validity and reliability of the quality of the data and the classical assumption tests. The results of each test are as follows.

Under the validity test, the results showed that the r-count value of each statement item of the four variables underestimation was greater than the r-table value (0.1703). For the policy implementation variable, for example, it was found that the r-count value of each statement item or indicator in this variable was greater than the r-table (see Table 1). This suggests that 10 statement items under the policy implementation variable were valid.

Table 1. The results of validity test of policy implementation (X1)

Variable	Dimension	Indicator	r-count	r-table	Validity
1	2	3	4	5	6
Policy Implementation	Main task	Power	0.382	0.1703	Valid
		Administration	0.534	0.1703	Valid
		Keeping service standard	0.545	0.1703	Valid
		Fair treatment and accountable	0.350	0.1703	Valid
		Increase welfare	0.397	0.1703	Valid
	Authority	Responsible	0.382	0.1703	Valid
		Public function	0.476	0.1703	Valid
		Responsible to regions	0.563	0.1703	Valid
		Dynamic	0.537	0.1703	Valid
		Well coordination between central and regional governments	0.487	0.1703	Valid

Source: calculated from the questionnaire by using SPSS version 25.

The same results were also found in all items for the rest of the variables under the study, namely, employee resources (X2), budgeting (X3), infrastructure (X4), and service performance (Y). The r-count values of all items of these four variables are greater than the r-table (0.1703). Thus, it can be concluded that all statement item indicators of these four variables were valid.

Concerning the reliability test, the results are shown in Table 2. This reliability test aimed to determine the extent to which the measurement results remain consistent if it is carried out twice or more on the same symptoms using the same measuring instrument. A variable is said to be reliable if it has a Cronbach Alpha value > 0.60. As can be seen in Table 2 the four variables examined are also reliable.

Table 2. The results of the reliability test

Number	Variable	Alpha Cronbach	Coefficient standard Alpha	Result
1	Policy Implementation (X1)	0.761	0.60	Reliable
2	Employee Resources (X2)	0.612	0.60	Reliable
3	Budgeting (X3)	0.761	0.60	Reliable
4	Infrastructure (X4)	0.657	0.60	Reliable
5	Service Performance (Y)	0.612	0.60	Reliable

Source: Results of data processing with SPSS Version 25.

Further, the results of classical assumption tests consisting of the normality test, multicollinearity test, and heteroscedasticity test are as follows. First, by using the One-sample Kolmogorov Smirnov test (Gujarati and Porter, 2019) was found that the Sig Kolmogorov Smirnov value was 0.200 which was greater than 0.05. This indicates that the model met the requirements of the normality test. The results of the multicollinearity test also showed that all independent variables have a tolerance value of 0.1 and a VIF value of 10. Thus, multicollinearity does not occur in all independent variables in this study. Finally, the result of the heteroscedasticity test confirmed that the multiple regression model has met the homoscedasticity assumption. Thus, the multiple regression model developed in this study does not violate the classical OLS assumptions. This suggests that the model was justifiable for inference or prediction.

b. Determinant Factors Affecting the service performance of government employees

After completing the above tests to make sure the model under study did not violate any statistical requirements, we further ran the regression analysis using SPSS program software v.25. The results of the estimated multiple regression model were as follows.

$$\hat{Y} = -0.184 + 0.446\,X_1 + 0.213\,X_2 + 0.138\,X_3 + 0.244\,X_4$$

The estimated regression model above showed that the policy implementation (X_1) and the infrastructure (X_4) have greater coefficient values than the employee resources (X_2) and the budgeting variable (X_3). The coefficient of the policy implementation (X_1), for instance, was found to be 0.446 which means that for one unit increase/decrease of the policy implementation, it will increase/decrease the service performance of government employees by 0.446. While for the infrastructure variable (X_4), the beta coefficients were 0.244 meaning that one unit change in infrastructure will change the service performance of government employees by 0.244.

The employee resources (X_2) and the budgeting variables (X_3), however, contribute only 0.213 and 0.138

respectively. This means that an increase/decrease of one unit of employee resources will increase/decrease the service performance of government employees by 0.213. While an increase/decrease of one unit government budget will increase/decrease the service performance of government employees by 0.138. Note that, the use of the unstandardized coefficients (Beta coefficients) to interpret the regression result is simply because the unit of independent variables used was not standardized. In other words, the unit used for each independent variable differs from one another. Besides, the use of an unstandardized coefficient is easy to interpret as we do not need to relate it with the deviation standard of variables (Gujarati & Porter, 2019).

The study also found that those four independent variables partially have positive and significant influences in determining the service performance of government employees. Each variable is significant since the estimated t-value of the independent variable is greater than the t- statistical tables at a 5% level. Similarly, in terms of the probability sig values, each independent variable has probability sig values less than 0.05 (Table 3). These indicate that the null hypothesis which stated that each independent variable does not affect the dependent variable was rejected. This finding suggests that each independent variable of policy implementation, employee resource, budgeting, and infrastructure partially has a positive and significant influence on the service performance of government employees in Indonesia.

Table 3. Results of Multiple Regression Analysis

Unstandardized Coefficients			Standardized Coefficients	t	Sig.
Model	B	Std. Error	Beta		
(Constant)	-.184	.085		-2.174	.032
Policy Implementation	.446	.058	.434	7.658	.000
Employee Resources	.213	.047	.215	4.545	.000
Budgeting	.138	.038	.152	3.674	.000
Infrastructure	.244	.046	.247	5.337	.000
Dependent Variable: Service performance of Government Employees					

Note: Model column shows "1" grouping the rows.

Source: estimated from SPSS version. 25.

The test result of the jointly influence of the four independent variables on the service performance of government employees is exhibited in Table 4. As can be seen from this Table 4, four independent variables of policy implementation, employee resources, budgeting, and infrastructure jointly have significant effects on the service performance of government employees. This can be seen from both the F-sig value and F calculated value in that the probability of the F-sig value was less than 5%, while the estimated F-value was 702.4 which is greater than the F-statistical table. This finding suggests that these four independent variables simultaneously or jointly are significant in determining the service performance of government employees in Indonesia.

Table 4 ANOVA Table

ANOVAa						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.461	4	2.865	702.405	.000b
	Residual	.514	126	.004		
	Total	11.975	130			
a. Dependent Variable: Service Performance						

b. Predictors: (Constant), policy implementation, employee resources, budgeting, and infrastructure.

Source: estimated by using SPSS Version 25.

Further, the significant effects of those four independent variables on the service performance of government employees were also confirmed by the R square adjusted value. The adjusted value of the R square was found to be 0.956 (Table 5). This means that 96 percent of the variation on the service performance of government employees was explained by four variables in this study. The remaining 4 percent can be attributed to other (unknown) variables that are not accommodated in the estimated model.

Table 5. Coefficient determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.978a	.957	.956	.06387
a. Predictors: (Constant), policy implementation, employee resources, budgeting, infrastructure				

Source: estimated by using SPSS Version 25.

The findings above were supported by many empirical studies. The significance of the policy implementation on service performance, for instance, was supported by studies conducted by Samsuddin et al. (2023), Nirwana et al. (2022), and Nimrah et al (2021). Nirwana et al. (2022) from their study in Enrekang district (South Sulawesi province) found that the successful policy implementation and quality of employees' resources were very significant in influencing the service performance of the organization. They pointed out that indicators under the policy implementation that need to be given attention to improve the service performance of government employees are well-organized administration, employing service standards, and employees' responsibility to the public. These indicators were also viewed as important by respondents in this study.

Similarly, the significant effect of employee resources on the service performance of government employees in this study supports previous studies by Samsuddin et al. (2023), Nurina Risfaqul Laili & Citra Mulya Sari (2022) and Selamat & Heryanto (2019). Selamat and Heryanto (2029), in particular, from their study on the effect of policy Implementation and human resource development on the quality of public services in Koto Baru, West Sumatera found that both of these variables have significant effects on the service performance of government employees in Koto Baru, West Sumatera. They confirmed that the ability of employees to work can have a significant effect on the service performance of government employees. So the government in Koto Baru needs to pay more attention to employees' resources. This can be done, for example, by giving employees additional assignments and training to government employees.

Like policy implementation and employee resources, budgeting was also found to be partially significant in influencing the service performance of government employees. Studies that supported this finding include studies conducted by Tsai & Mezher (2020). These studies confirmed that the higher the budget, the quality of the service performance of government employees will also be higher and vice versa. Similarly, the infrastructure factor was partially significant in affecting the service performance of the government employees in the survey location. This finding was supported by previous studies (Zaidan, Al-Saidi, & Hammad, 2019). This indicates that office facilities and other relevant infrastructures play important components in improving the quality of service performance of government employees. An adequate infrastructure reduces the workload and makes performing tasks more efficient (Zaidan, Al-Saidi, & Hammad, 2019).

The significance of the joint effect of the four variables on the service performance of government employees found in this study was also supported by other past studies (Nirwana et al 2022; Tsai & Mezher, 2020; Diamantidis & Chatzoglou, 2019; Selamat & Heryanto, 2019). Therefore, the government in Indonesia must improve all four factors, namely, policy implementation, employee resources, budgeting, and infrastructure to improve the service performance of government employees. However, the implementation of these findings cannot be fully justified for any developing country without any research base. The reason is simply that factors contributing to employee performance depend greatly on the organization's micro and macro environments (Bhatti et al. 2020). As stated by Audenaert et al. (2019) improving employee performance is a complex issue involving many interdependent factors.

CONCLUSIONS

This study based on primary data collected by random sampling method confirms that determinant factors of the service performance of government employees in Indonesia are policy implementation, employee resources, budgeting, and infrastructure. The policy implications of these findings at least are as follows. First, there is a need to widely disseminate any public policies that are going to be implemented to the public so that organizational objectives and goals can be achieved optimally. In implementing public policies, several things can be done, namely by maintaining order in the administration and ensuring fair services to every citizen, and employees need to carry out services with high responsibility and accountability.

Second, improvement and empowerment of employee human resources are also very much needed to improve the service performance of government employees in Indonesia. This, for instance, can be done by giving training and coaching to the employees so that they will have better skills and productivity as well as a high attitude of responsibility. In addition, it is also necessary to apply punitive sanctions to employees who are not disciplined both in the level of absenteeism and at work.

Third, budgeting is also important to be managed more effectively, because it will be able to improve service programs even better. The budgeting process can be carried out by determining the Government accounting standards that will be used, the process of socialization to regional officials and apparatus as well as supervision and control in its implementation. Finally, adequate infrastructure to improve service performance is also very much needed. The infrastructure here is not only work equipment but it can also be in the form of activities or programs that support improving service performance.

These research findings provide some evidence that the service performance of government employees in Indonesia has not significantly changed despite the tremendous efforts by the central and local governments to implement more efficient and accountable public employment systems. Much remains to be done by the government of Indonesia to improve the service performance of government employees. The above four factors may also be considered as lessons learned for other countries in reforming their government bureaucracies for better shape. However, research-based evidence is a must to support this suggestion. It is now or never.

REFERENCES

1. Afsar, B., Masood, M., & Umrani, W. A. (2019). The role of job crafting and knowledge sharing on the effect of transformational leadership on innovative work behavior. *Personnel Review 48(5)*, 1186-1208.
2. Ahmad, A. B., Liu , B., & Butt , A. S.(2019). Predictors and Outcomes of Change Recipient Proactivity in Public Organizations of the Kurdistan Region of IRAQ. *International Public*

Management Journal, DOI: 10.1080/10967494.2019.1588812.

3. Anyakoha, C. (2019). Job Analysis as a Tool For Improved Organizational Performance of Smes In Lagos, Nigeria. *Central European Journal of Labour Law and Personnel Management 2(1)*, 7-16.

4. Audenaert, M., Decramer, A., George, B., Verschuere , B., & Van Waeyenberg , T. (2019). When employee performance management affects individual innovation in public organizations: the role of consistency and LMX. *The International Journal of Human Resource Management 5(30)*, 815-834.

5. Bhatti, S. H., Vorobyev, D., Zakariya, R., & Christofi, M. (2020). Social capital, knowledge sharing, work meaningfulness and creativity: evidence from the Pakistani pharmaceutical industry. *Journal of Intellectual Capital*, https://doi.org/10.1108/JIC-02-2020-0065.

6. Buil, I., Martínez, E., & Matute, J. (2019). Transformational leadership and employee performance: The role of identification, engagement and proactive personality. *International Journal of Hospitality Management 77*, 64-75.

7. Cooper, C. A. (2020). Maybe They're not so Different After All: Personality and Job Satisfaction Among Government and Non-Government Workers. *Journal of Public and Nonprofit Affairs 6(1)*, 63-71.

8. Dermawan Dwi Putra., Rifdan & Fiman Umar. (2019). Kinerja Pegawai dalam Pelayanan Publik di Kelurahan Mallawa Kecamatan Mallusetasi, Kabuoaten Barru. Tomalebbi: Jurnal pemikiran , Penelitian Hukum, Pendidikan Pancasila dan Kewarganegaraan. 4 (4), 79-91. https://ojs.unm.ac.id/tomalebbi/article/view/6739.

9. Diamantidis , A. D., & Chatzoglou, P. (2019). Factors affecting employee performance: an empirical approach . *International Journal of Productivity and Performance Management 1(68)*, 171-193.

10. Eliyana, A., Ma'arif, S., & Muzakki. (2019). Job satisfaction and organizational commitment effect in the transformational leadership towards employee performance. *European Research on Management and Business Economics 25*, 144–150.

11. George, B., Walker, R. M., & Monster, J. (2019). Does Strategic Planning Improve Organizational Performance? A Meta-Analysis. *Public Administration Review*, 810-819.

12. Gujarati, D. N & Porter, D.C (2019) *Basic Econometrics.* Fifth Edition, McGrawHill-Irwin.

13. Hudson, B., Hunter, D., & Peckham, S. (2019). Policy failure and the policy-implementation gap: can policy support programs help? *Policy Design and Practice*. 2:1,1-14, DOI: 10.1080/25741292.2018.1540378.

14. Kammerhoff, J., Lauenstein, O., & Schütz, A. (2019). Leading toward harmony – Different types of conflict mediate how followers' perceptions of transformational leadership are related to job satisfaction and performance. *European Management Journal 37(2)*, 210- 221.

15. Khin, S., & Ho , T. C. (2019). Digital technology, digital capability and organizational performance: A mediating role of digital innovation. *International Journal of Innovation Science 11(2)*, 177-195.

16. Kucharska, W., & Kowalczyk, R. (2019). How to achieve sustainability?—Employee's point of view on company's culture and CSR practice. *Corporate Social Responsibility and Environmental Management 26(2)*, 453-467.

17. Lember, V., Brandsen , T., & Tõnurist , P. (2019). The potential impacts of digital technologies on co-production and co-creation. *Public Management Review 21(11)*, 1665- 1686.

18. Martin-Rojas, R., Garcia-Morales, V. J., & Gonzalez-Alvarez, N. (2019). Technological antecedents of entrepreneurship and its consequences for organizational performance. *Technological Forecasting and Social Change 147*, 22-35.

19. Meng, J., & Berger, B. K. (2019). The impact of organizational culture and leadership performance on PR professionals' job satisfaction: Testing the joint mediating effects of engagement and trust. *Public Relations Review 45(1)*, 64-75.

20. Nimrah Rahmayanti Yusuf, Widyawati, & Nurlaela, N. (2021). Impact of Human Resource Development on Public Service Through Employee Performance Of Center Mamuju. *Jurnal Adminstrare:Jurnal Pemikiran ilmiah and Pemdidikan Administrasi Perkantoran*, 8 (1). 129-142.

21. Nirwana, Kartini, Arifuddin & Darmawati. (2022). Study of Governance Model for Improving the Performance of Makassar City Government Employees. *Academy of Strategic Management Journal.* 21 (3), 1-15. https://www.abacademies.org/articles/study-of- governance-model-for-improving-the-performance-of-makassar-city-government- employees-14533.html

22. Nurina Risfaqul Laili & Citra Mulya Sari (2022).The Effect of Performance Measurement on Budget Execution with the Formulation of Performance Indicators on Budget Implementation of KPPN Blitar Service Scope. *Open Access Indonesia Journal of Social Sciences.* 5 (4). 765-774.

23. Oreg, S., & Berson, Y. (2019). Leaders' Impact on Organizational Change: Bridging Theoretical and Methodological Chasms. *Academy of Management Annals 13(1)*, 272– 307.

24. Rizky Nor Alisa & Dian Prawitasari (2024). Analysis of Employee Performance Indicators Using the Human Resource Scorecard Approach and Analytical Hierarchy Process. *Jurnal manajemen Kesatuan* , 12(10, 75-84. https://jurnal.ibik.ac.id/index.php/jimkes/article/view/2391/1633

25. Rozanna, N., Adam, M., & Abd. Majid, M. (2019). Does Job Satisfaction Mediate the Effect of Organizational. *IOSR Journal of Business and Management 21(1)*, 45-51

26. Saadouli, N. & Al-Khanbashi, M.Y.O. (2020). Factors affecting the performance of government employees in Oman. *International Journal of Management.* 11 (11). 714-722. DOI:10.34218/IJM.11.11.2020.066. http://www.iaeme.com/ijm/issues.asp?JType=IJM&VType=11&IType=11

27. Samsuddin H., Rasti Y, Sony Suharmono, Samsu Rijal & ArIef Yanto Rukmana. (2023). Employee Performance And Motivation. *International Journal of Management Research and Economic*s. 1(4). 39-45.

28. Selamat , S., & Heryanto, H. (2019). Affecting Factors in Employee Performance Koto Barru Sub-District, Dharmasraya District. *Archives of Business Research 7(7)*, 142-154

29. Tarba , S., Ahammad , M., Junni, P., Stokes , P., & Morag, O. (2019). The Impact of Organizational Culture Differences, Synergy Potential, and Autonomy Granted to the Acquired High-Tech Firms on the M&A Performance. *Group & Organization Management, 44(3)*, 483-520.

30. Tsai, I.-T., & Mezher, T. (2020). Rationalizing energy policy reforms in the gulf cooperation council: Implications from an institutional analysis. *Energy Policy 142*, 111545.

31. Zaidan, E., Al-Saidi, M., & Hammad, S. H. (2019). Sustainable development in the Arab world – is the Gulf Cooperation Council (GCC) region fit for the challenge? *Development in Practice 29(5)*, 670-681.

APPENDIX 1.

QUESTIONNAIRE

Policy implementation (X$_1$)

No	Indicators' statement	Answer				
		FA	A	LA	DA	TDA
	Task					
1	The government needs to warranty the safety of the public from external threats.					
2	To improve the quality of services, the government must maintain high service quality for the public.					
3	The government needs to give fair or no discrimination in serving the public.					
4	The government needs to serve the public without making any status discrimination.					

5	High service quality given by the government improves social welfare					
	Authority					
6	Public services have to give a positive impact to improve the quality of life of the public.					
7	The success of public services was done extensively without any discrimination					
8	Public services need to be done with high responsibility					
9	Local autonomy creates a dynamic condition between people and government					
10	Local autonomy creates harmony between people and the government.					

Note: FA = Fully agree;

A = Agree;

LA = Less agree; DA = Disagree

TDA = Totally disagree

Employee resources (X_2)

NO.	Indicators' Statements	Answers				
		FA	A	LA	D	TDA
	Responsibility					
1.	Government employees work with full responsibility to serve public.					
2.	Government employees have skills to serve the public.					
3.	Government employees serve public with full accountability					
4.	Behavior standard and bureaucracy standard are formed in the organization					
	Principle					
5.	Organization impose penalty and reward to the in-disciplinary employees.					
6.	Employees ability improve high service quality					
7.	Organization gives training to employees to make employees professional					
8.	Professionalism forms employees to innovate and creative					
	Characteristics					
9.	Human resources development must be done to improve the performance of employees					
10.	Training improves the quality, creativity and skills of employees.					

Note: FA = Fully agree;

A = Agree;

LA = Less agree; DA = Disagree

TDA = Totally disagree

Budgeting (X_3)

No	Indicators' statement	Answers				
		FA	A	LA	DA	TDA
	Work Plan					
1	Budget report needs to follow accounting standard qualitatively and quantitatively					
2	Budget use needs to follow budget plan and government financial regulation					
	Method					
3	Budget work plan must pay attention to efficiency, effectiveness, transparency, accountability, and priority					
4	Head of organization need to review and asses the performance of organization					
	Management					
5	Organizational units have to undertake tasks formally on asset of government					
6	Organizational units have done financial record and financial control accurately and timely					
7	Organizational units have conducted actions to hinder corruption					
	Benefits					
8	Policy formulated needs to have performance indicators					
9	Clear budgeting target need to be understood by the employees for accountability purposes					
10	Efficiency indicators need to be determined for any public programs					

Note: FA = Fully agree;

A = Agree;

LA = Less agree; DA = Disagree

TDA = Totally disagree

Infrastructure (X_4)

NO.	Indicators' statement	Answer				
		FA	A	LA	DA	TDA
	Paradigm					
1.	The government has various infrastructure to serve public program					
2.	The government has infrastructure in the organization to serve the public					
3.	Infrastructures for priority programs needs to be written in the annual program					
4.	Facility needs in the organization to be recorded, controlled, andmonitored regularly.					

	Participation benefits					
5.	Organization facilities can be well-managed for operational activity					
6.	Each facility available can be used easily and accessible					
7.	Efficiency management of using organization facilities					
8.	Effectiveness of infrastructure management					
9.	Any infrastructures facilities available need to be well-placed					
10.	Infrastructure management can identify priority needed for public service					

Note: FA = Fully agree;

A = Agree;

LA = Less agree; DA = Disagree

TDA = Totally disagree

Service performance (Y)

No	Indicators' statement	Answers				
		FA	A	LA	DA	TDA
	Strategy					
1	To have quality work performance, employees need to be diligent and honest					
2	Employees have to do programs that have been plan					
3	Public service needs to be done by professional and accountable employees.					
	Program					
4	Optimize financial source and other sources to improve public welfare based on work service procedure.					
5	Work and services plans can be well-executed by the employees.					
6	Optimize the ability to solve problems faced in serving public.					
7	Leaders and employees need to cooperate and faithful to complete work program					
8	Leaders will be respected by the employees if she/he has skills and ability to make decisions					
	Objectives					
9	Employees need to cooperate with other stakeholders to make the works successful.					
10	Organization's objective is said effective if it is done by quality management system.					

Note: FA = Fully agree;

A = Agree;

LA = Less agree; DA = Disagree

TDA = Totally disagree