

Research Article

Strengthening Higher Education performance Management

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Abstract.

This study aims to examine the institutional and operational dimensions of performance management of the Government Agency Performance Accountability System (SAKIP) of Higher Education. Empirically, the strengthening of both dimensions in higher education performance management includes, 1) Institutional guarantees stably through commitment, legitimacy, and digital leadership. 2) Operational systems through planning, measurement, and internal reporting and evaluation. To achieve the objectives of this research qualitative descriptive method was used. This research method is used to reveal the problems of higher education performance management. This research was conducted at Gorontalo State University (UNG). The informants of this research include elements of leadership, management team, lecturers, and education personnel who are directly involved and influenced by decision-making. Data collection was carried out by interview, observation, and documentation which were then analyzed using the Miles and Huberman data analysis technique. The research findings show that performance management at UNG can be seen fundamentally and in a more macro perspective by, 1) The legality of providing internal policies as guidelines in carrying out university performance in a stable manner. 2) Information technology support through an integrated system of information systems in supporting the operational mechanism of higher education performance data management.

Keywords: technology support, data integration, electronic system, internal policy, legality

1. Introduction

Management is one of the most important aspects of running an organization. To achieve success, organizations need to implement effective management in various fields. Management is a series of processes for managing various resources owned by the organization through planning, organizing, leading to supervision to be able to achieve predetermined goals effectively and efficiently [1] Performance is one of the important aspects that must be considered in every organization, both in the public and private sectors ([2]. Organizational performance can be interpreted as the organization's ability to achieve predetermined goals and objectives. However, to achieve good performance, organizations need effective and efficient management and provide work effects from purposeful and value-oriented activities [3]

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Published: 19 March 2024

Publishing services provided by
Knowledge E

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Selection and Peer-review under the responsibility of the IAPA Conference Committee.

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Performance management is an organizational practice that is oriented towards improving the performance of both employee performance and organizational performance where in the process the organization manages its performance in line with the target results and functional strategies, so as to obtain optimal results in accordance with established standards and criteria. Performance management is the process of building a shared understanding of what must be achieved and methods of managing and developing people in a way that increases the likelihood of achieving goals in the short and long term [4]

The performance management system of public/government organizations can be seen fundamentally and in a more macro perspective based on 1) Institutional Dimension, the institutional dimension can be seen how institutions that ensure the running of the organizational performance management system in a stable manner are manifested through commitment, legitimacy and digital leadership; and 2) Operational Dimension, is efficient performance management related to how performance planning, performance measurement, performance reporting, and internal performance evaluation [5]

The performance practices of public sector organizations in developed countries have been widely adopted by developing countries including Indonesia. One of the public sector organizations that implement a performance management system is higher education, namely by periodically conducting the operational effectiveness of higher education performance, university governance and employees based on predetermined goals, standards, and criteria. College performance is a process of behavior within the higher education organization to achieve predetermined goals in a certain period, so that performance can be measured both quantitatively and qualitatively ([6] The above statement is also supported by the opinion [7]) that behavior is one of the driving factors for the successful implementation of a performance management policy in an organization.

The concept of good performance management management in higher education provides guidelines for the management of higher education and higher education must place itself in the midst of society in achieving its vision and goals as a professional institution in carrying out the principles of good university governance ([8] so in order to realize good performance management in higher education, commitment, policies, HR competencies are needed in an effort to achieve organizational performance accountability.

In measuring the quality of college performance management is not easy because the indicators are very complex. Expectations for the quality of higher education in improving higher education performance management through: 1) Quality of Higher

Education, Accreditation is a type of program evaluation in the field of education that is carried out to assess the performance of study programs and the performance of universities; 2) Higher Education Ranking, Ranking has been widely carried out by institutions that provide an assessment of higher education governance. The education system, research management, accreditation and ranking will be determining factors in improving the accountability of higher education performance [9]

There is an interesting phenomenon that exists in higher education. Interesting phenomena found especially at Gorontalo State University such as: 1) Higher education ranking by uniRank, UNG in 2023 is ranked 93rd and was 88th in 2021; 2) Webometrics ranking, UNG in 2023 is ranked 97th and was ranked 81st in 2020. In the ranking carried out within the ministry, in terms of achieving the main performance indicators of higher education. Judging from the achievement points, UNG is in 20th position out of 16 Public University-Legal Entity (PTN-BH), 33 Public University-Public Service Agencies (PTN-BLU) and 19 Public University-Work Unit (PTN-Satker). The ranking above increased 3 levels when compared to the previous year in 2022 where UNG was in 13th position. Judging from the achievement points, UNG is in 32nd position out of 12 PTN-BH, 13 PTN-BLU and 3 PTN satker. The ranking results from various international institutions and within the ministry are presented in table 1.1 below:

TABLE 1: UNG Higher Education Rankings from 2020 to 2023.

No.	Lembaga Pemeringkatan	Year			
		2020	2021	2022	2023
1.	World University Rankings (uniRank)	116	88	96	93
2.	Webometrics Ranking of World Universities	81	238	243	97
3.	State College League (PTN-BH/PTN-BLU/PTN-Satker)	100	16	13	10
4.	National Accreditation Board for Higher Education (BAN-PT)	A	A	A	UNGGUL

Source: Rating agency website & Decree of the Director General of Higher Education, 2023.

Another interesting phenomenon is the evaluation of SAKIP assessment. SAKIP Performance Management at Gorontalo State University is an effort to improve the quality of public services and the realization of higher education performance accountability. From the evaluation results, UNG's performance assessment has experienced a very significant change from year to year. It can be seen from the 2020 data that UNG's performance is "Very Poor" because the organization does not provide maximum fulfillment of several aspects of performance assessment, as can be seen in table 2.

TABLE 2: SAKIP UNG Evaluation Results from 2020 to 2022.

No	Component	2020 (%)	2021 (%)	2022 (%)
1	Performance Planning	13,96	22,94	24,60
2	Performance Measurement	11,09	16,5	23,10
3	Performance Reporting	0	8,68	12,30
4	Performance Evaluation	1,14	6,87	20,50
5	Performance Goals	1,25	10,25	-
6	Evaluation Result	27,44	65,30	80,50
7	Budget Realization	95,99	96,28	99,05
8	Budget Efficiency	19,94	3,72	0,95

Talking about the application of SAKIP in public universities is a medium for implementing performance accountability that is in line and consistent with the application of performance management in the public sector and bureaucratic reform, which is oriented towards achieving outcomes and efforts to get better results. This is in line with what is put forward by ([10] asserting that performance management is one of the most important systems in the context of public organizations.

The implementation of the Government Agency Performance Accountability System (SAKIP) in state universities is a medium for implementing performance accountability that is in line and consistent with the application of performance management in the public sector and bureaucratic reform, which is oriented towards achieving outcomes and efforts to get better results. SAKIP can be seen to what extent this system can carry out performance management or assessment of the performance of state universities as a whole, complex and intact. Performance management is one of the most important systems in the context of public organizations, without proper implementation of performance management, public universities will face challenges in providing their services [11]

Performance management that should underlie the implementation of SAKIP at Gorontalo State University (UNG) has not been carried out optimally, it can be seen from: 1) Performance planning has been carried out, but it is necessary to align the indicators in the planning document; 2) Performance measurement has also not been carried out optimally, there is no Standard Operating Procedure (SOP) related to performance data management mechanisms, reporting and internal evaluation; 3) UNG Performance Reporting has not met expectations because it has not presented a clear analysis of achievement, information related to the achievement of targets (outcomes) comparison of the final target and realization of the current year with the final target of the strategic plan, explanation of the process /

activities, obstacles and obstacles, strategies / innovations / follow-up carried out; and 4) Internal performance evaluation is not yet optimal, as seen in the results of performance evaluation that have not met and have not even exceeded the planned targets.

From the description of performance management of government agencies and universities both at home and abroad and paying attention to the existing research gap and connected to seeing the phenomena that occur at Gorontalo State University, it is important to conduct research or studies with the research question; "Higher Education Performance Management at Gorontalo State University can be successful and improved?" through:

1. The institution guarantees stable Higher Education Performance Management at Gorontalo State University in terms of: a) Commitment, b) Legitimacy and c) Digital Leadership;
2. The operational system of Higher Education Performance Management at Gorontalo State University is seen from the aspects of: a) Planning, b) Measurement and c) Internal Reporting and Evaluation.

From the focus of the existing problems, the objectives will be obtained in the form of:

1. To examine more deeply the institution's guarantee in carrying out performance management in a stable manner as an effort to strengthen, grow, sustainability and quality of university performance.
2. To examine more deeply the operational system running optimally by improving efficient and transparent performance management so as to provide better service.

2. Methods

This research uses a qualitative approach, which is research that is able to describe in detail and analyze the quality or content of the facts found in the field. This research method is used to reveal the problem of improving SAKIP performance management in higher education. This research was conducted at UNG. The informants of this research are lecturers and teaching staff as a source of information representing policy makers. Data collection was collected through interviews, observation and documentation which were then analyzed using the Miles and Huberman data analysis technique.H

3. Results and Discussion

3.1. The Institution ensures stable performance management of higher education SAKIP at UNG

a) Commitment

Institutions ensure the stable operation of the organizational performance management system at UNG through commitment as it is the main determinant of the ability of a UNG Rector and staff to provide the best service to the community. This psychological condition that the Rector and staff develop to build self-determination for UNG, influences their decision to stay and never leave the organization under any circumstances.

Based on interviews with informants, the following data were obtained regarding aspects of the commitment of leaders and staff to ensure the stable operation of the organizational performance management system at UNG:

“The commitment of the leadership is very high towards all performance achievements at UNG. The Rector always supports all activities at the lower levels such as related to the academic field for the achievement and acceleration of accreditation both at the national and international levels. Regarding student achievement, the Rector continues to encourage and fully support all student activities. Regarding SAKIP, the Rector is committed to maintaining and improving the value of SAKIP to be better. Meanwhile, subordinates or staff show their support through their loyalty to improve performance by increasing competence and releasing all the competencies they have for the improvement of UNG. The Rector through the Vice Rector IV assists and supports the SAKIP Team where all decisions related to SAKIP must be known by the Rector. The SAKIP team reports or informs constraints in SAKIP. The Chancellor provides various solutions to resolve obstacles. The Rector’s support is shown by the intensity through leadership meetings usually at monthly and quarterly evaluation meetings as well as board meetings to communicate and coordinate matters related to SAKIP.” **(Interview, 16 February 2023).**

Another statement submitted by the management team stated that:

“The UNG Rector did not identify institutional needs and desires for the implementation of SAKIP. The Rector is indirectly involved in the work activities of the organization. The Vice Chancellor IV as an element of leadership is instrumental in maintaining performance based on the implementation of SAKIP. The intensity of communication and

coordination from each Section, Unit, Department is still lacking, so that the problems that arise have not been fully resolved properly.” **(Interview, 23 February 2023).**

In addition to the above statement, statements related to leadership commitment were strengthened by the leader who said that:

“The commitment of the University leadership is very good, it is optimal but not supported by the commitment of the lower levels. This can be understood considering the character of each person at UNG is different. UNG human resources are approximately 1500 people consisting of approximately 890 lecturers, 280 tendik and 400 contract workers. The leadership strives for the discipline of employees and lecturers, it just depends on their respective awareness. Leaders emphasize ASN discipline because the rules are clear, but on the other hand leaders do not impose depending on personal self-awareness. ASN must have integrity and commitment, as well as awareness. If only the leaders have a commitment, while the staff underneath have a less strong commitment and even no commitment, then later performance will be difficult to run optimally.” **(Interview, 16 March 2023).**

Based on the results of the interview, it illustrates that the leadership’s commitment to the implementation of SAKIP at UNG, in this case the Chancellor’s commitment is very high to maintain and improve all UNG performance achievements so that the SAKIP score is better. The Rector’s support can be seen from assisting all activities in the academic and student affairs fields and supporting the SAKIP Team to provide various solutions to resolve obstacles. Support is also shown by the intensity through monthly, quarterly and annual meetings and meetings with the Board of Supervisors in evaluating the performance of each field.

Based on field findings, the Chancellor’s involvement is also seen attending and participating in many programs and activities held at the Unit, Faculty and Institute levels. The Chancellor became the main speaker in presenting various materials related to efforts to develop and improve university performance.

The conclusion of the research results regarding the commitment aspect, the commitment of UNG top leadership is very supportive for the realization of optimal performance in the implementation of SAKIP, but the commitment of leaders and staff at the faculty/institution/unit level is not yet fully enthusiastic in realizing optimal performance. The lack of enthusiasm is evidenced by the attitude of completing performance reporting which tends to be carried out at the end of the timeline, potentially leading to the completion of work in a hurry.

b) Legitimacy

The institution ensures the stable operation of the organizational performance management system at UNG through legitimacy, namely the granting of authority to make and implement decisions as a form of endorsement from the UNG Rector. In this case, if it is related to the enactment of the SAKIP implementation policy at UNG, the SAKIP implementation policy is said to be legitimized or applicable after receiving recognition from the community, especially the UNG academic community. The form of recognition of the SAKIP policy at UNG includes ratification. After the policy formulation is legitimate, the SAKIP policy at UNG can be enforced.

Based on interviews with informants, data were obtained regarding the legitimacy aspect to ensure the stable running of the organizational performance management system at UNG as follows:

“Regarding legitimacy, there is no consideration made by the University, so far it is a derivative of the Ministry to use SAKIP in the form of policies related to performance planning, performance collection, and determination of performance indicators. At UNG starting from planning then evaluation and so on have used SAKIP following the timeline given by the Ministry. However, in the sense that this legitimacy must have derivatives, guidelines or letters or Rector’s regulations and so on, it does not yet exist at UNG and perhaps this still needs to be improved and addressed in the following years.”
(Interview, 17 February 2023).

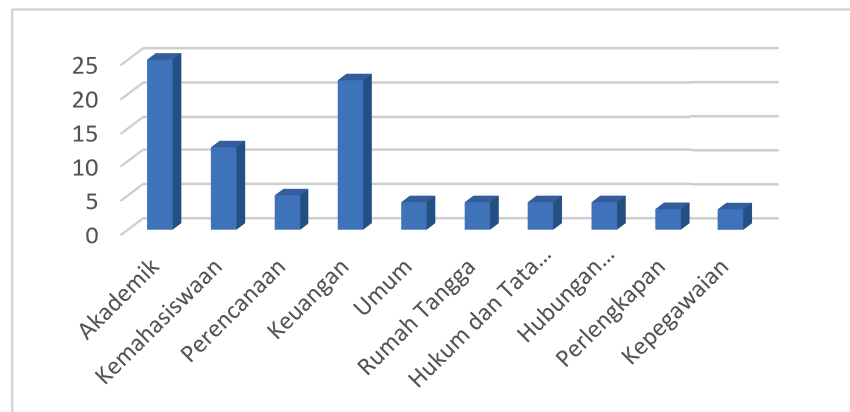
Another statement was delivered by the leadership element who said that:

“The determination of performance implementation regulations is evidenced by the Rector’s performance agreement with the Faculty Unit at UNG. Because the performance agreement is a form of accountability for the Rector’s agreement with the Echelon I, namely the Director General of Higher Education. From the agreement, we have a basis for carrying out organizational performance and individual performance. As Vice Rector IV, I have discussed with the Head of Planning to immediately make SOPs that are our needs in the Planning Section. If possible, we conduct training or something so that our SOPs will soon exist. The clarity has been illustrated in the Main Performance Indicators. In the IKU, the description of the measurement has been regulated and outlined from the performance agreement how many targets must be achieved in each year and the University also provides internal achievement standards that are regulated and measured according to the achievements of the previous year. It is realized that so far we are still measuring the level of achievement in the KPI, but have not measured the achievement of other indicators in the Strategic Plan. UNG’s internal policy standards are admittedly not yet in place but UNG is still implementing policies from the Ministry. In the future we still need to implement it, so that we in doing something should also

be regulated by internal rules governing operations at the Faculty Unit level, so that it becomes our basis and foundation for achieving and perfecting all our limitations.” **(Interview, 17 February 2023).**

Based on the results of the interview above, it illustrates that the shortcomings in performance management at UNG are that there is no Rector’s regulatory policy regarding the mechanism for implementing SAKIP at UNG.

Based on observations that policies from the Ministry of Education, Culture and Research regarding the Main Performance Indicators of State Universities and the policy of implementing SAKIP have been socialized to stakeholders, especially within UNG through leadership meetings, but until now the Rector of UNG has not implemented an internal policy in the form of a Rector’s regulation regarding the implementation of SAKIP, so the legitimacy of the policy for implementing SAKIP at UNG can be said to be less strong.



Source: UNG General Section, 2023

Figure 1: Distribution of UNG S.O.P. made in 2023.

The conclusion regarding the legitimacy aspect to ensure the stable running of the organizational performance management system at UNG is that there is already legitimacy for the implementation of SAKIP at UNG based on policies from Kemdikbudristek, However internally there is no legality of derivative policies and standard operating procedures governing the SAKIP performance mechanism at UNG.

c) Digital Leadership

The institution ensures the stable running of the organizational performance management system at UNG through digital leadership, namely the ability of the UNG Rector to inspire the entire academic community to innovate. The digital leadership of the UNG Rector can direct the organization to transform towards digital by exploring how

information technology can be used to help UNG become more responsive to the needs of organizational service recipients.

Based on interviews with informants, data were obtained regarding aspects of digital leadership to ensure a stable organizational performance management system at UNG as follows:

“With the use of digital systems in UNG services today, it is actually a sign that our leaders, in this case represented by the Rector, have shown digital leadership that encourages access to digital-based services.” **(Interview, 17 February 2023).**

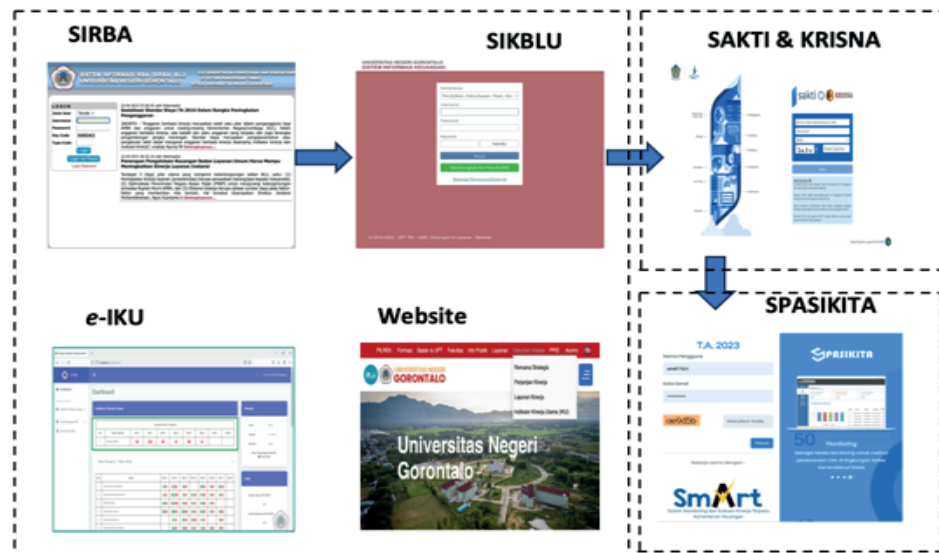
Another statement was delivered by an element of the leadership who said that:

“The form of innovation that has been carried out by providing support for the implementation of digital and IT-based performance. We carry out various collaborations by sending human resources both lecturers and staff to conduct comparative studies or mock studies of the best universities in Indonesia, so as to improve performance management at UNG. As a form of innovation in information technology, the team has designed an information system called e-IKU. For employees, we sent employees for IT and library internships at Ohio State University in the USA. Other employees in the Personnel, Finance, Archives, and General Administration departments did one-month internships at UNS-Solo and UM-Malang. The use of information technology has also been widely developed at UNG, namely the use of academic system applications, administrative systems, personnel systems, cooperation systems, budget business plan systems and financial systems. In the future UNG needs to develop a performance reporting information system application to support the information system application that has been developed by the ministry. And I as Warek 4 expect the development of an integrated system where lecturers are no longer messed around with various features that can ease the duties of lecturers in carrying out the tridarma of higher education.” **(Interview, 27 February 2023).**

Based on the results of the interview above, it illustrates that the Chancellor’s digital leadership is shown by various ideas, decisions and innovations that prioritize digitization technology-based services. The Rector has also developed the quality of human resources, knowledge and competencies, and skills that are relevant to the various changes faced.

Researcher observations show that digital leadership is characterized by the Chancellor’s innovation which always encourages access to digital-based services related to planning there is <https://sirba.ung.ac.id>, finance there is <https://sikblu.ung.ac.id> and on the use of the Key Performance Indicator information system there is <https://iku.ung.ac.id> as a breakthrough innovation related to performance measurement, but it is hoped

that in the future the features of utilizing organizational budget performance can be developed. The development of other innovations is in the form of improving the quality of human resources, knowledge and competencies and skills that are relevant to various changes.



Source: UNG Planning Section, 2023.

Figure 2: UNG Performance Mechanism Information.

The conclusion of the research results regarding aspects of digital leadership to ensure the stable running of the organizational performance management system at UNG is that digital leadership is carried out by the Chancellor through breakthroughs in information system innovation, information technology facilities and infrastructure and the development of the quality of human resources through increased competence, education and training relevant to various changes in the organization.

3.2. Operational System in running higher education performance management

Max Weber is universally acknowledged as the authoritative source of modern bureaucracy by all writers. The primary goal of bureaucracy was to administer the state through offices. Bureaucracy, in this context, refers to an organization where administrative work is performed through specialization and division into many occupations, with the determination of substantive ties among them. When Weber developed his theory of bureaucracy, pure bureaucracy, it served as a model for effective administration in large administrative organizations such as the government apparatus.

a) Performance Planning

Performance management system planning is the process of preparing a performance plan as an elaboration of the goals and programs set out in the strategic plan, which will be implemented by UNG through various annual activities. Based on interviews with informants, data on the planning aspects of the performance management system were obtained as follows:

“Regarding the operational dimensions of SAKIP in the alignment of planning documents, this has not been maximized. With the SIRBA system in the future, the alignment can be seen because it all refers to the Strategic Plan which contains SAKIP indicators. The performance indicators in SIRBA always have activity items and budget amounts in the form of output descriptions of achievements. Every thing that is carried out will be made a report and outlined in the system including the outputs, so that it can be seen that the planning is result-oriented. Because everything has a TOR and there are planned outputs and all are reflected in SIRBA which is now budget-based planning and based on the IKU program. The preparation of individual performance indicators, now the preparation has begun based on the performance indicators of the leadership of each Unit and up to the Individual Performance Indicators. The utilization of SAKIP performance indicators will be used as evaluation material for each indicator where it can be seen that there are deficiencies in the KPI, so that improvements can be made.”

(Interview, 16 February 2023).

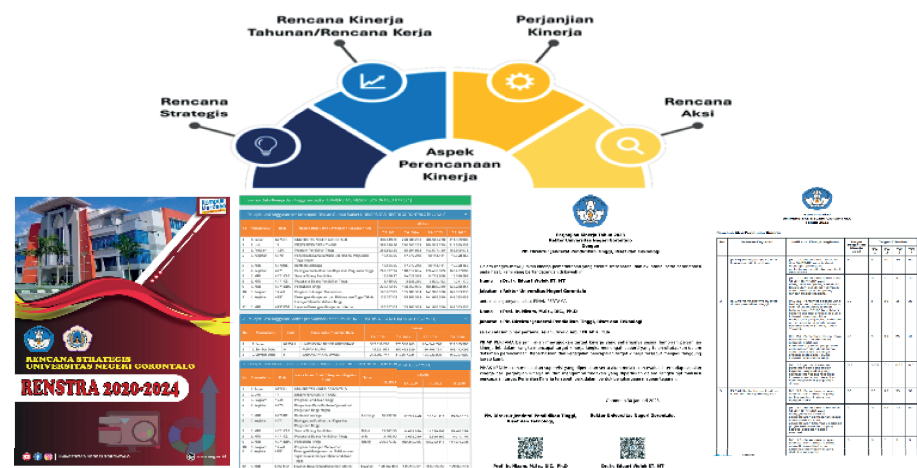
Furthermore, the alignment of planning documents has not been optimized, the following information was obtained:

“Regarding the alignment in the document, indeed this Strategic Plan continues to be improved because in the middle of the year if for example there are adjustments to the activity program from the Ministry, then we must make adjustments and we UNG have made adjustments twice related to the Strategic Plan. The strategic plan from the Ministry must be broken down to the lower level or college, namely UNG”. **(Interview, 27 February 2023).**

Based on the results of the interview above, it illustrates that the planning aspects in the performance management system at UNG are budget-based and IKU program-based using SIRBA (Budget Cost Plan Information System) which is equipped with TOR (Term of References).

Based on researchers' observations, the linkage of programs/activities with the Strategic Plan in the implementation of SAKIP at UNG is the realization of strategic planning in the form of the UNG Strategic Plan (Renstra) document. The Renstra should serve as a reference in the preparation of performance indicators, work plans (programs/activities)

and budgets, as well as performance agreements and action plans. Alignment between goals, strategic objectives and key performance indicators is the target of performance achievement. The use of the SPASIKITA application in planning at UNG is not yet optimal because it is not yet supported by an integrated information technology/internal information system that can synchronize performance data at UNG.



Source: UNG Planning Section, 2023.

Figure 3: Mechanism of Performance Planning Aspects.

The conclusion of the research results regarding the planning aspect is that planning is carried out through the alignment of the UNG Strategic Plan document with the Strategic Plan of the Indonesian Ministry of Education and Culture. The UNG Strategic Plan document is budget-based, IKU program-based, results-oriented, prioritizes the principle of utilization, and becomes a reference in the preparation of RKT and PK. The action plan is a reference in planning, implementing and assessing activity efforts. UNG’s performance management system through planning is carried out by utilizing the SPASIKITA application, but is not yet optimal because it is not yet supported by information technology / integrated internal information system one door data that can synchronize performance data at UNG.

b) Performance Measurement

Performance management system measurement is used as a basis for assessing the success and failure of the implementation of activities in accordance with the goals and objectives that have been in order to realize the vision and mission of UNG. Based on interviews with informants, data on the measurement aspects of the performance management system at UNG were obtained as follows:

“Especially for the measurement of IKU using the online system <https://iku.ung.ac.id>, the leadership can see realtime data that is an achievement ranging from IKU 1 to 8, it can be seen which indicators have not or are still far from the target and which faculties may be good at inputting data and so on. In measuring the main work indicators there is verification from the University’s IKU team, all data is verified whether it is in accordance with the achievement requirements in the main kinerta indicator guide from the Ministry. The measurement results will be reported by the IKU team, for example in quarterly reports through the Vice Chancellor IV then to the Chancellor and then to the Faculty, the data will later be used by the Unit, especially the Faculty to make an action or work plan, especially for IKU which is still far from the target. So it will be used as an evaluation of UNG and for the Unit to carry out the next action plan.” **(Interview, 17 February 2023).**

Further data regarding the measurement aspect in the performance management system at UNG was obtained from the following information:

“Tiered performance measurement in the implementation of SAKIP has not been maximized. The reliability of performance data collection in the implementation of SAKIP is adequate. Periodic performance data collection in the application of SAKIP is often not on time. The utilization of information technology in the implementation of SAKIP uses existing applications. Utilization of performance measurements in the implementation of SAKIP as a measure for setting targets in the following year.” **(Interview, 24 February 2023).**

Based on the results of the interview above, it illustrates that UNG measures and presents performance data information where with this measurement system UNG can compare the performance of the previous period or quarter, the performance of each lecturer and employee, as well as the performance of each Unit, Faculty, and Institution.

Based on researchers’ observations of the use of the e-IKU application in measuring performance at UNG, it is not optimal because it is not yet supported by an integrated information technology / internal information system that can synchronize performance data at UNG. UNG does not yet have an application that summarizes all performance data (e-SAKIP) synchronized results from the performance planning system (SIRBA), budget performance system (SIKBLU), performance measurement system (e-IKU) so that the results summarized above can be integrated into the SPASIKITA application.

The conclusion of the research results regarding aspects of performance measurement in the performance management system at UNG is that performance measurement has been carried out through the collection of performance data in the form of outputs produced by Work Units, Faculties and Institutions, then measuring performance in

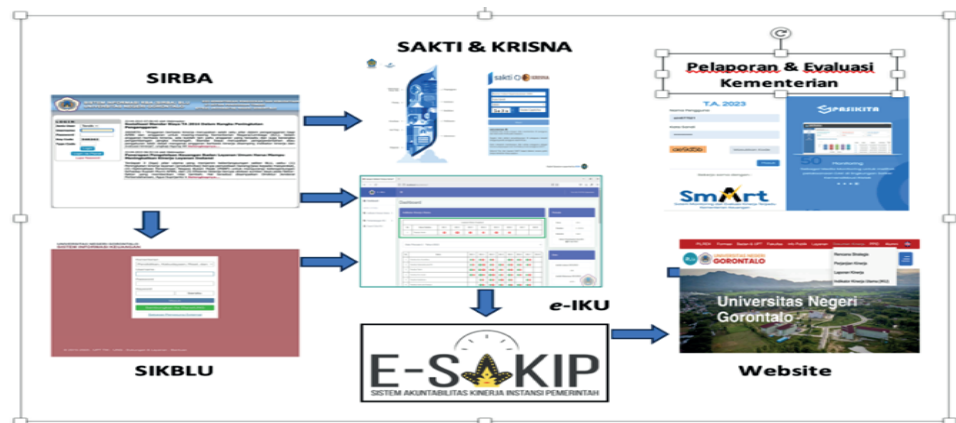


Figure 4: Mechanism of Performance Measurement Aspects.

the form of outcomes as a result of comparison between realization and performance targets set in the Performance Agreement, carried out periodically (month, quarterly and year). The performance measurement system needs to be carried out by utilizing the SPASIKITA application, but needs to be supported by an integrated information system that can synchronize performance data at UNG.

c) Self-Reporting and Evaluation

UNG's reporting and evaluation performance management system is obliged to prepare, compile and submit written, periodic and institutionalized performance reports intended to communicate UNG's performance achievements in a fiscal year that are linked to the process of achieving UNG's goals and objectives. Based on interviews with informants, data regarding aspects of performance reporting and evaluation at UNG were obtained as follows:

"The results of the collection and measurement are analyzed for achievement and then presented in the form of annual performance reports of the University and Faculty. The annual performance report then becomes the basis for determining the performance targets for the following year. In utilizing the UNG performance report, the Faculty Unit makes a performance report waiting for the performance report from the University as a template and usually adjusts the template from the Ministry. The performance report contains the achievements in the past year, this will be the material for evaluation and then become the material for determining the ranking of the Faculty seen from KPI 1 to 8. So the level of achievement of KPIs will be calculated against the given target and then ranked. There is an award for the unit or faculty that gets the best ranking for the achievement of KPIs." **(Interview, 17 February 2023).**

Further data on the reporting and evaluation aspects of the performance management system at UNG was obtained from the following information:

“Presentation of information analyzing performance achievement can be seen from the performance indicators of each target activity in the PK. Each performance indicator is analyzed comparing the achievement of the current year’s performance indicators with the previous year, and also compared with the final target of the Strategic Plan in the current year, the analysis must be made as detailed as possible, so that it is easy to provide the information needed. Presentation of adequate performance data comparisons in the application of SAKIP at least compared to the previous year. Presentation of information analyzing the efficiency of the use of resources (HR, Facilities and Infrastructure, Budget) in the application of SAKIP still needs special attention for adequate HR, suggestions and budget analysis needed in performance reports. The reliability of information on SAKIP can be used for decision making and follow-up improvement efforts. Utilization of performance reports must be able to provide measurable and valid performance information, performance reports are a form of accountability report for all activities that occur in the current year. Evaluation of success and failure is used as a follow-up monitor in the next SAKIP period. Suggestions for improvement are given to improve performance and strengthen accountability in SAKIP. The results of the SAKIP evaluation are submitted annually by the planning bureau and the general itjen in the form of the SAKIP Evaluation Results Sheet through the spasikita application. The utilization of evaluation results in the form of follow-up must be used as a basis for improving the next SAKIP either in the form of activities or policies that have a good impact on SAKIP.” **(Interview, 23 February 2023).**

Based on the results of the interview above, it illustrates that UNG has reported on the implementation of SAKIP as a result of collecting and measuring performance achievement analysis presented in the form of Performance Reports, Faculties and Institutions which then become the basis for determining the performance targets for the following year. UNG has conducted an evaluation of successes and failures which is used as a follow-up monitor for the next period of SAKIP. Suggestions for improvement are given to improve performance and strengthen accountability in SAKIP.

Based on researchers’ observations, the presentation of performance information at UNG has been submitted in accordance with PermenpanRB SK No. 53/2014 on Technical Guidelines for Performance Agreements, Performance Reporting and Procedures for Reviewing Performance Reports. The presentation of performance information in 2022 appears to present a comparison between the target and the realization of the current year’s performance, a comparison between the realization of performance and the performance achievements of the previous year and the next year in the work plan of the UNG Strategic Plan document, analysis of performance successes / failures

and alternative solutions that have been carried out, analysis of budget efficiency, and analysis of programs / activities supporting the success or failure of performance achievement at UNG.



Source: UNG Planning Section, 2023.

Figure 5: Self-Reporting and Evaluation Mechanism.

The conclusion of the research results regarding the reporting and evaluation aspects in the performance management system at UNG is that reporting and evaluation are carried out through performance accountability reports to the Minister through the Secretary General, and conducting Independent AKIP evaluations followed by a review of the results of the independent AKIP evaluation by the Inspectorate General. UNG's performance management system through planning, performance measurement, reporting and evaluation is carried out by utilizing the SPASIKITA application, but it is not yet optimal because it is not supported by information technology / integrated internal information system one door data that can synchronize performance data at UNG.

1. The institution ensures stable performance management of the university.

a) Commitment

The commitment of leaders and staff is part of the institutional guarantee that the performance management system at UNG can run stably. The results of the study found that the commitment of UNG's top leadership is very supportive for the realization of optimal performance in the implementation of SAKIP. This is supported by the opinion that commitment is the main determinant of a leader's ability to provide the best service to the organization [12].

Benchmarking as the first step in identifying the needs and desires of UNG institutionally, it is also said that benchmarking is an important component for universities

in an effort to improve and support competitive advantage [13]. The Rector as the highest leader at UNG should be able to actualize a high commitment by increasing benchmarking activities at several universities that have excelled in implementing SAKIP and have succeeded in practicing Good University Governance. This is supported by the opinion that benchmarking in education is an activity where an educational institution is committed to improving performance by conducting continuous self-evaluation, by comparing itself with other best institutions, so that the institution can identify, adopt and apply significantly better practices.

It is important for the UNG Rector to further concretize his high commitment by increasing his involvement in various work activities at the faculty, institute and unit levels because the work team and staff must support high commitment by the leadership will be able to optimize will be able to optimize SAKIP performance management at UNG [14] besides that it is very necessary to involve external elements in providing evaluations and recommendations that are useful for improving organizational performance and the quality of public services ([7] To realize the successful implementation of SAKIP performance management at UNG requires mutual commitment, communication, coordination that is created and established intensively will be able to provide solutions to problems and obstacles faced [15]

Researchers believe that joint commitment to the implementation of SAKIP at UNG will shape the beliefs and professional attitudes of organizational members where this has an impact on improving institutional performance in realizing good university governance [16]. Leadership commitment is proven to have positive implications / impacts and has a significant effect on budget management and can motivate organizational members to strive progressively in achieving goals [17]

In improving performance on the implementation of SAKIP, there is great hope that the implementation of the education system at UNG can run effectively, efficiently, and accountability, so the chancellor must play an important role by developing different characteristics in terms of increasing and strengthening joint commitment. If the commitment of the Rector as the top leader is in line with the commitment of the faculty/unit leaders and the commitment of the staff, it is certain that there will be continuous performance improvement and can improve the quality of public services as a manifestation of Good university Governance at UNG [18]

b) Legitimacy

Legitimacy is part of the institutional guarantee so that the performance management system at UNG can run stably. The results of the study found that there is legitimacy for the implementation of SAKIP at UNG based on policies from the Ministry of Education,

Culture and Research, but internally there is no legality of derivative policies and Standard Operating Procedures governing the SAKIP performance mechanism at UNG. This is supported by the opinion that the importance of policy legality in organizations is to unite the direction that encourages the achievement of goals [19].

In real terms, the most urgent need for the successful implementation of SAKIP at UNG is to strengthen institutional guarantees for the stable operation of the organization's performance management system. So far, the implementation of SAKIP at UNG has generally been carried out based on the Decree of the Minister of Education and Culture No. 3/M/2021 concerning the KPIs of Higher Education Institutions and Higher Education Service Institutions. UNG has not yet implemented an internal policy regarding the implementation of SAKIP, so it can be said that the legitimacy of internal policies for implementing SAKIP is not strong enough [15]

Therefore, the UNG Rector should immediately establish the legality of derivative policies such as UNG Rector Regulations and Standard Operating Procedures that specifically regulate the SAKIP performance mechanism, so that the entire SAKIP flow is processed and integrated through standardized procedures and systems to support efficient, effective and accountable performance. The provision of internal policies in the form of making standards, norms or guidelines for performance data management mechanisms and performance evaluation can cause or encourage HR to carry out best practices in implementing performance at universities [20]

Optimizing the legality of policies within UNG will be able to regulate, bind and guide the implementation of activities at the work unit level. The provision of UNG rector regulations and Standard Operating Procedures regarding the implementation of SAKIP needs to be carried out as a form of response to the demands for the implementation of higher education in an accountable manner and the user community who want Good University Governance from UNG through the implementation of a measurable and legal accountability system based on applicable laws / regulations [21]. The performance measurement system still exists today because it allows universities to achieve goals and objectives through performance measures in SOPs so that they can monitor progress and take the necessary follow-up actions to ensure success and the space needed to equalize perceptions related to regulations, so that in practice it is easier to translate by all stakeholders. The role of standard setting provides encouragement to include stakeholder expectations in creating frameworks, determining procedures and selecting indicators [20]

In meeting the demands of accountable higher education administration as a manifestation of Good university Governance, the performance management system should

be able to provide regulations and policies as well as standard operating procedures in the implementation of SAKIP within UNG through a measurable and legal accountability system based on applicable laws/regulations.

c) Digital Leadership

Digital leadership is part of the institutional guarantee that the performance management system at UNG can run stably. Leaders are people who inspire and direct activities in organizations [22]The results of the study found that digital leadership is carried out by the Rector through innovation and development of the quality of human resources, knowledge and competencies, and skills that are relevant to various changes in the organization. This is supported by the opinion that in organizations the need for leaders to generate ideas, decisions and innovations through open collaboration and collaborative networks has an impact on several organizational restructuring, collaborative network design, and radical changes in the mindset of human resources involved in SAKIP [19]Digital leadership according to Tulungen et al is a combination of digital culture and digital competence, where digital leadership is a leadership style that focuses on implementing digital transformation in an organization. This leadership model makes it possible to digitize the work environment and work culture in a university performance so as to build connectivity, collaboration and create new opportunities for partnerships. The use of digital platforms in higher education will be able to complete the flexibility of activities carried out so that it can reduce workload, can reduce waste and increase efficiency([23]

Digital leadership at UNG is closely related to the Rector's efforts as a process to improve the ability of human resources, organizations or systems at UNG to achieve the goals and objectives that have been set. The Rector must be able to bring human resources, both lecturers and education personnel, to explore their capacity so that they can produce higher achievements. In order to respond to the needs of service recipients, organizational leaders must be able to produce transformational innovations as a result of the development of globalization and digital disruption.

The Rector's efforts to develop the quality of human resources, knowledge and competencies, and skills that are relevant to various changes are the key to successfully moving UNG towards the optimal performance expected in the Strategic Plan, so that the desired Good University Governance can be realized. Digital leadership is one of the most important parts and key factors in the success of any organization as the process of motivating people, giving direction, implementing plans to achieve efficiency and to achieve the desired goals. The above statement is reinforced by the opinion that to improve organizational performance management, it is necessary to

actively explore the application of the internet and information technology to improve daily management in realizing the modernization of performance management through connectivity, coordination and application [3].

In the current era of globalization and digital disruption, which has produced many transformational innovations, it requires the commitment of the leadership of educational institutions in developing the quality of human resources, knowledge and competencies, and skills relevant to various changes.. In addition to research and scientific journals, educational qualifications and mastery of information technology and digitization systems will be important factors for human resources at universities in evaluating performance achievement results [13]The importance of UNG in realizing Good University Governance through system development and various relevant factors in terms of teaching and learning systems, services and infrastructure with an emphasis on improving the structure and management system of education to be flexible, efficient and effective towards quality and international education standards.

For this reason, UNG depends on the commitment of digital leadership that has the skills, attitudes and knowledge to carry out digital transformation by applying new technology to the resources of educational organizations through innovation to create opportunities and challenges for the organization and is able to design the application of information and communication technology to be linked to systematic work processes.

To be able to run the performance management system stably, UNG should need to develop the quality of human resources, knowledge and competencies, and skills relevant to various changes to carry out digital transformation by applying new technology to the resources of educational organizations through innovation to create opportunities and challenges for future organizations.

2. Operational system in Higher Education Performance Management.

a) Performance Planning

Planning is the stage or starting point of the cycle in the performance management system. Performance planning at UNG begins with the preparation of a performance plan as an elaboration of the goals and programs set out in the strategic plan and implemented through various annual activities. Performance planning and performance management are two sides that are closely interconnected, if performance management is difficult to achieve properly without an adequate performance planning process. It would not make sense to determine medium and long-term goals without verifying whether the goals are correct or not [24].

The results of the research found that planning has been carried out through the alignment of the UNG Strategic Plan document with the Ministry of Education, Culture,

Research and Technology (Medikbudristek) Strategic Plan. UNG's Renstra document is budget-based, IKU program-based, results-oriented, aligned, prioritizes the principle of utilization, and becomes a reference in the preparation of the Annual Performance Plan and Performance Agreement. The action plan serves as a reference in planning, implementing and assessing activity efforts. This is supported by the opinion that performance planning is a performance planning process as an elaboration of the objectives and programs set out in the Strategic Plan through various annual activities. Each activity is equipped with input, output, benefit and impact performance indicators accompanied by target indicators and achievement level plans [15]

The operational dimension of the performance management system at UNG needs to be done by improving planning documents, namely ensuring alignment and linkage in stages of the strategic plan with its derivative indicators. The alignment of the formulation of goals, objectives and performance indicators is expected to be interrelated so as to know the achievement /realization of the targets that have been set up to the current year, constraints, problems and follow-up plans for the following year. Alignment of planning documents can be seen in the further elaboration of goals and programs that have been set through annual work plans, action plans, rector work agreements to individual work agreements (SKP). Alignment of performance indicators in performance documents is one component that can support the creation of UNG's vision, mission and goals. This is supported by the opinion that problems often arise in the planning function, namely misalignment and inconsistency in the planning process so that it can hinder the achievement of the organization's ultimate goals.

To be able to achieve results (get/result) requires several actions that are applied to strategies (Do/Strategies), namely in the form of programs and activities that will be planned to achieve certain outputs (targets). The alignment or conformity of performance targets in performance planning documents is a form of measure of the quality of planning at UNG, so it can be said that the more aligned and consistent the planning documents are, it will certainly be able to improve UNG's performance in a sustainable manner in realizing Good University governance.

b) Performance Measurement

The linkage of performance planning and organizational performance measurement as a strategic control tool of the performance management process [13] Measurement is a stage in the performance management system at UNG through various annual activities. Performance measurement in higher education tends to emphasize academic measurement, and this is related to academic activities, research, publications, teaching workload, lecturers, students, student activities and alumni, among others. Measured

performance indicators include Key Performance Indicators (KPI), Program Performance Indicators (IKP), and Activity Performance Indicators (IKK) listed in the College Strategic Plan. KPI can be reflected as a strategic performance indicator at the university level, IKK and IKP are the responsibility of middle-level management which is cascading from KPI.

The results of the study found that performance measurement has been carried out through collecting performance data in the form of outputs produced by Work Units, Faculties, and Institutions, then measuring performance in the form of outcomes as a result of the comparison between realization and performance targets set in the Performance Agreement, carried out periodically (monthly, quarterly, semesterly and annually). This is supported by the opinion that performance measurement is a measurement method that compares the performance plan with the achievement of each target indicator and activity performance indicator (inputs, outputs, outcomes, benefits and impacts) [15]

The results of performance measurement are carried out through standard standards and performance management mechanisms that include technical and measurement methods, ways and times of measurement, accurate data sources and the use of electronic system-based instruments (applications) used as a basis for assessing the success or failure of the implementation of activities or strategic goals / program objectives / activity objectives that have been set in order to realize the vision, mission and objectives of UNG. In order to improve performance accountability, the performance measurement system is able to provide performance information that is useful for stakeholders to evaluate the effective use of their resources.

Aspects of performance measurement have been carried out through collecting performance data in the form of outputs produced by Work Units, Faculties, and Institutions, then measuring performance in the form of outcomes as a result of the comparison between realization and performance targets set in the Performance Agreement, carried out periodically (monthly, quarterly, semesterly and annually). Performance measurement at Gorontalo State University has been supported by the use of electronic applications-IKU, this is an answer to the challenges of various kinds of changes in the context of digitalization transformation in various sectors.

In the future, UNG is expected to develop the e-IKU application through the addition of budget achievement features in each KPI, IKP and IKK and optimize integrated information system innovation so that performance data synchronization can be carried out in supporting the use of the SPASIKITA application from the Ministry of Education and Research.

c) Internal reporting and evaluation

Reporting is one of UNG's important activities in providing fast, precise and accurate information to stakeholders, in this case the leadership as decision-making material in accordance with actual conditions and determination of relevant policies. For this reason, in practicing performance measurement, the results of performance information will be able to produce good decisions in order to improve performance. UNG is obliged to prepare, compile and submit performance reports. The performance report informs the performance achievements that UNG has made in accordance with the performance targets set in the performance agreement document.

The performance report is an annual performance report that contains performance accountability and is a form of accountability for the implementation of tasks and functions entrusted to UNG for the use of the budget. The most important thing required in the preparation of performance reports is to measure and evaluate and adequately disclose the achievement of performance. The information disclosed through performance reports is expected to be used in developing strategic planning and adapting strategic planning in performance management systems.

The performance report prepared must describe UNG's performance carried out through the implementation of SAKIP using existing resources. This is supported by the opinion that the performance evaluation of this activity is to determine the achievement of the realization of each activity performance indicator, progress and obstacles encountered in achieving the vision, mission so that it can be assessed and studied for performance improvement in the implementation of future programs / activities [15] Performance reporting and internal evaluation at UNG can be maximized through the development of an internal reporting and evaluation performance management system supported by Information Technology/Information Systems actualized through digital innovation in a single platform (integrated one data door) that can synchronize performance data at UNG. The reporting and evaluation information system before reporting to the trustee through the SPASIKITA application and the final evaluation by the Inspectorate General, it is necessary to collect integrated data through an internal application that collects all internal performance reports. This is supported by the opinion (Wang & Hu, 2021:1) which says that the implementation of a digitization platform and data integration will have a huge impact on work efficiency in a university.

4. Findings

The propositions of the findings, which are organized into a model of performance management in the implementation of SAKIP at UNG, consist of: major propositions and minor propositions.

The major proposition can be formulated as follows: when improving performance management in the implementation of SAKIP, the optimization of institutional dimensions (leadership and staff commitment, legitimacy, and digital leadership) and operational dimensions (planning, measurement, reporting and internal evaluation in university performance can be realized.

Minor proposition I can be formulated as follows: Performance management improvements in the implementation of SAKIP can run well if supported by two key success factors. First, the institution ensures the stable running of the organizational performance management system by implementing internal policies. Second, the performance management system of planning, measurement, reporting and evaluation is supported by integrated information technology/information system innovations.

Minor proposition II can be formulated as follows: The key success factor for improving performance management in the implementation of SAKIP can be realized if it rests on two aspects: First, implementing the legality of derivative policies and standard operating procedures that regulate the SAKIP performance mechanism. Second, innovating the digitization of integrated information systems for continuous improvement of SAKIP performance.

5. Conclusion

Based on the results and discussion of the research that has been carried out, the answers to the main problems that have been presented can be concluded 1) UNG ensures the stable running of UNG performance management through optimization of the legality of internal policies that can regulate performance mechanisms. UNG's performance management operational system can be realized through the support of the development of information technology / integrated information systems that can synchronize performance data. 2) The performance management model at UNG must be targeted towards the successful implementation of SAKIP by relying on "Legality and Electronics".

6. Suggestions

In real terms, the most urgent need for the successful implementation of SAKIP at UNG is to optimize institutional guarantees for the stable running of the organization's performance management system and strengthening the operationalization of performance management supported by information technology / information systems. It is recommended that the entire academic community at UNG apply the "Legality and Electronic" performance management model findings for the successful implementation of SAKIP at UNG consistently with continuous and comprehensive improvement and if UNG is successful, then other organizations can duplicate and replicate the model.

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