Journal of Transformative Governance and Social Justice
E-ISSN: 2985-6272
P-ISSN: 3024-904X
J-TRAGOS Vol.3, No.2, 2025, p.137-153
Homepage: https://jurnal.unmer.ac.id/index.php/jtragos

Enhancing Governance and Development: Analyzing Performance Management Practices

Suhartono Winoto[1*]
[1]Department of Public Administration, Faculty of Administrative Science, University of Brawijaya, Indonesia.

Correspondence*:
Address: Jl. MT. Haryono No. 163, Ketawanggede, Kec. Lowokwaru, Malang City, East Java 65145, Indonesia.
e-mail: suhartono.winoto@ub.ac.id

Abstract

In the ever-evolving landscape of governance and development, understanding the nuances of performance management becomes paramount. This study explores the dynamics within Armstrong's performance management cycle in the Pamekasan Regency case, which sheds light on the dominant aspects and unveils opportunities for improvement. This research employs a qualitative approach through a case study method. At the same time, the data analysis is conducted utilizing QSR NVivo software to offer an in-depth exploration of performance management dynamics in the Pamekasan Regency. The findings of this study highlight the crucial significance of the planning phase within the performance management cycle of Pamekasan Regency. It reflects the steadfast commitment of the local government to articulate and pursue clear development plans. The set performance objective emerges as the most influential indicator, emphasizing the practical importance of well-defined objectives in guiding and evaluating development initiatives. The review phase follows closely with a commendable coefficient of about 77%. While the monitor phase shows the lowest score at 55%, this suggests that while the review phase performs well, attention and improvements are particularly needed in optimizing activities during the monitoring phase. Achieving a more holistic strategy will contribute to the overall effectiveness of Pamekasan Regency's performance management cycle.

Keywords: development; governance; performance management; qualitative

Received: 21-07-2025 | **Revised:** 15-08-2025 | **Accepted:** 01-10-2025 | **Published:** 17-10-2025

DOI: https://doi.org/10.26905/j-tragos.v3i2.15846

Published by the **Department of Public Administration, Faculty of Social and Political Sciences, University of Merdeka Malang, Indonesia.**

Introduction

Many managerial ideas and recent initiatives for administrative reform are suitable for creating a successful innovation primarily related to enhancing government performance (Coggburn & Schneider, 2003). Governments worldwide have used performance management, and many studies have been done on the factors that lead to excellent performance (Boyne et al., 2006; Donahue et al., 2000). The idea of good performance is still unclear despite the wealth of research on public administration and how it affects government performance (Hakim et al., 2021). Performance management aims to create a shared knowledge of the goals and the methods for achieving them (Sundari, 2019). On the other hand, performance management is a methodical procedure that enhances individual and group performance to increase organizational performance (Armstrong, 2015).

Performance management is the process of designing and implementing strategies, motivating, intervening, and directing the aim to transform the raw potential of human resources into performance (Kandula, 2014). The action of controlling employee performance to meet organizational goals is known as performance management. (Elearm, 2009). This is highlighted in the evaluation or performance review, which might also be seen as a manager

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

and communications officer who prioritizes comprehending the work (Calvert, 2004). Sahu proposed that a performance management system consists of the following: planning performance (goal setting), coaching and monitoring of performance, measuring individual performance (evaluating) the organization's objectives, responding, awarding individuals based on their progress toward the necessary performance and competence goals, and developing a plan for one's development (Sahu, 2007). Management reforms and performance evaluations of public sector agencies have become widespread across the world, and recent research shows that interest in quality management and performance in the public sector continues to grow (Boyne, 2003; Pollitt & Bouckaert, 2004; Tobin Im dan Jong Lee, 2011; and Nõmm dan Randma-Liiv, 2012).

In local government, performance management is essential to guaranteeing citizens receive services effectively and efficiently. Many studies and analyses have been done on using performance management systems in local government (Alam, 2023). Research has demonstrated the value of performance measurement as a tool for management and communication and its function in the budgetary process (Jurnali & Khalid, 2015). Though several local authorities have adopted performance management, it has been observed that in certain areas, the actual application of performance data is still restricted (Mascio & Natalini, 2013). This emphasizes the necessity of establishing performance management systems and effectively utilizing them to promote operational improvements in local government.

One of the most important aspects of modern governance is the introduction of performance management in local government. It is commonly acknowledged that performance evaluation helps fortify local democratic institutions and increase local government's responsiveness to public demands (Sanger, 2008; Winoto, 2021). The evolution of performance management and assessment in local government is frequently impacted by outside forces, such as central government-imposed changes that emphasize performance measurement (Sanderson, 2001). Research has indicated that cultivating a performance management culture is necessary for effective, efficient, and responsive local government development (Kariuki & Reddy, 2019). Furthermore, studies have shown how crucial it is to look into the developments and difficulties surrounding the institutionalization of performance management in local government agencies to comprehend how it affects performance culture (Abane & Phinaitrup, 2017).

Additionally, research on the application of performance management systems in local government has been conducted in various cultural contexts, highlighting the relationship between the development and operation of a system and the fulfillment of community strategy decisions (Martin & Spano, 2015). Furthermore, increasing accountability and openness in regional financial management might help local governments perform better (Widajatun & Kristiastuti, 2020). Due to the growing significance of local governments in delivering development-related social services, the discussion of performance management has taken on a significant role in the administration of the local government system in certain areas, such as Ghana (Sosu, 2020).

The phrase SAKIP (Government Agency Performance Accountability System) is widely used to describe the application of performance management in local government. According to a regulation established by the Ministry of State Apparatus Empowerment &

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

Bureaucratic Reform (KemenPAN-RB), all government agencies must implement the AKIP concept and conduct yearly performance reviews. Every government department receives performance report cards from regular SAKIP evaluations. Organizational leaders view the SAKIP value as a highly esteemed evaluation demonstrating their capacity to lead and accomplish their objectives effectively. The assessment's findings include information about what has been done and what areas are deemed weak and require future correction.

Local governments have the power and duty to represent the community's interests based on the values of transparency, involvement, and accountability to the community. As a result, the community, as the one issuing the mandate, is growingly critical of the outcomes of state administrators' actions. When evaluating the government's performance, the community focuses primarily on accountability. The PAN-RB Ministry assessed the management system's implementation in Indonesia and discovered that government agencies were unable to (a) create strategic goals and objectives that were results-oriented, (b) create success measures that showed how far the goals had been achieved, (c) create activities and programs that affected the goals or objectives' achievement; and (d) create budgetary allotments for such programs or activities.

An annual review of the government agency performance accountability system is conducted to ascertain how government agencies execute the system and promote performance enhancement. This assessment is a methodical analysis process that assigns values and attributes, recognizes and appreciates issues, and considers potential solutions to discovered issues. This assessment allows government agencies to regularly meet performance goals aligned with predetermined planning, further establishing accountable government agencies. Performance planning, performance measurement, performance reporting, performance evaluation, and organizational performance attainment are the elements of the government agency performance accountability system that were examined (Mangar et al., 2021).

One of the districts in East Java Province that is adamantly committed to implementing performance management is the Pamekasan Regency Government. The goal of the Regional Headsets is for the SAKIP value, which is presently in the BB predicate, to attain the A predicate value by 2023. There are still many issues with the local government's performance management implementation. The performance management concepts that guide local government operations have not been implemented to their full potential. This is caused by several factors, including the still-emerging quality of development planning, performance measurements that do not adhere to SMART guidelines, performance reporting that is frequently merely a formality, and evaluation that is less thorough and not yet systematic—low-performance accountability results from this issue, which leaves gaps in the local government's performance management application. This study aims to determine how the Pamekasan Regency Government's performance management process operates using the performance management cycle (Armstrong, 2020).

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

Literature Review

Although "performance management" was not generally used until the 1970s, the performance management cycle originated in the early 1900s (Fryer et al., 2009). The paradigm developed by Armstrong and Baron has influenced performance management systems, especially in the public sector (Fryer et al., 2009). Their methodology underscores the significance of businesses considering performance management within their setting (Rusu et al., 2016). Moreover, it is maintained that a precise performance evaluation is an essential precondition for a successful performance management system since it makes it possible to recognize and acquire knowledge or abilities pertinent to the job to enhance job performance (Ock & Oswald, 2015). Furthermore, improving one's person-environment fit is considered while improving one's performance at work, which is consistent with Armstrong's viewpoint (Morgan & Rayner, 2011).

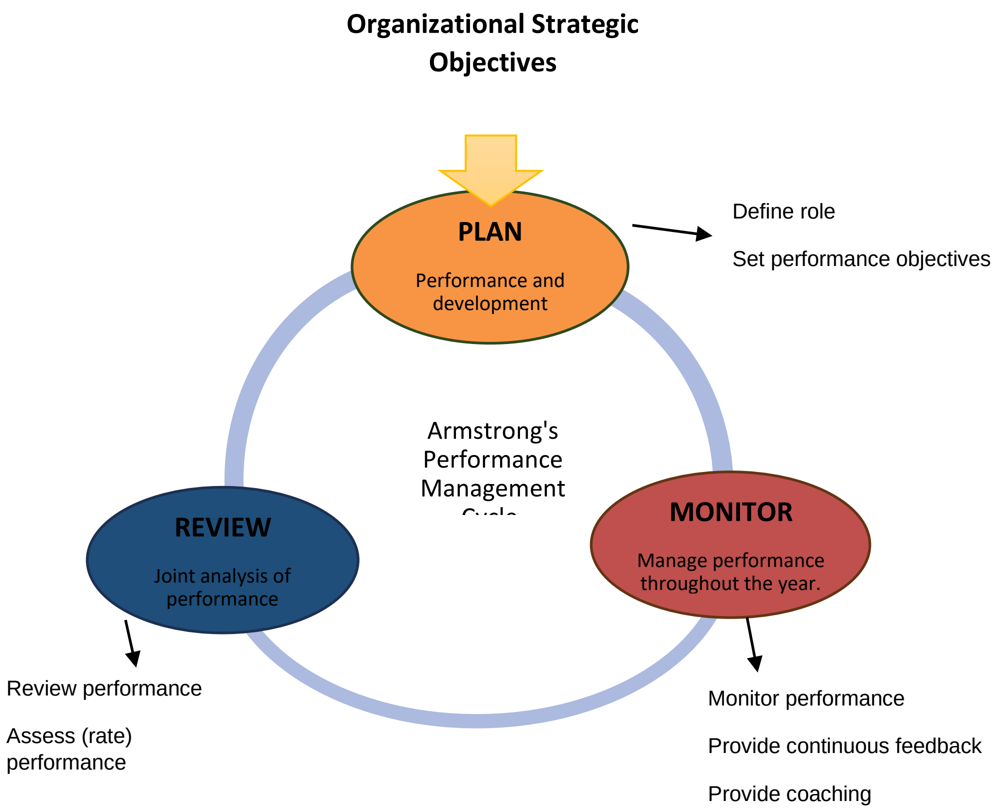
It has been emphasized how important performance management is to enhancing government performance and how performance measurement is necessary to spur improvement (Zhou et al., 2004). Armstrong's work has also been cited to highlight the strategic role that human resource management (HRM) plays in increasing worker productivity. This demonstrates the importance of taking a methodical and deliberate approach when using human resources for corporate goals ("Reward System as a Strategic HRM Determining Work Productivity in Hospitality Organizations," 2019). This supports the notion that improving organizational productivity and effectiveness requires implementing performance management. The success of the relationship between the client and supplier in outsourcing depends critically on performance and performance management, with performance measurement guaranteeing the caliber of outsourcing services (Solli-Sæther & Gottschalk, 2010). This emphasizes how crucial performance management is when it comes to outsourcing partnerships.

A closer examination reveals that an organization's performance dictates its success and survival. Because each organization member uses their actions to contribute to their goals, "everyone is pulling in the same direction" is necessary for this to happen (Kamran et al., 2020). Since the introduction of NPM, performance management systems have been increasingly popular in the public sector; however, they have also drawn criticism (Bouckaert & Peters, 2002; Holzer & Yang, 2004; Johnsen, 2005). Pollitt (2006) contends that performance-based strategy steering is absent despite significant efforts in performance management. Performance management has historically been used to measure efficacy and efficiency. On the other hand, Lebas' (1995) description describes performance management in reality and what performance management in the public sector should be like. Therefore, it is reasonable to assume that the definition of performance management is an activity that promotes innovation while also improving behavior, motivation, and procedures.

In the public sector, the performance target is described by an agency, a body, or a function. It is linked to the financial year's performance guidance and performance budgeting. Where performance targets have been specified, they are often accompanied by a performance data table and/or a cost-benefit calculation (Hyndman & McKillop, 2019). Armstrong (2020) generally states that performance management procedures must be systematically organized

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

and the task load allocated to individuals according to their respective performance objectives. Furthermore, this is reflected in managing organizational activities from planning to monitoring to evaluating performance, which is the scope of the Performance Management Cycle Model (Armstrong, 2020). The public sector commonly uses this process for performance reporting and public sector accountability. Therefore, in this study, Armstrong's Performance Management Cycle (2020) is considered in answering this research. The following Fig.1 presents Armstrong's Performance Management Cycle.



Source: Data Processed, 2023

Figure 1. Armstrong's Performance Management Cycle

Derived from Fig.1, the first organizational strategic objective is planning. Planning is the basis for managing performance throughout the year and guiding improvement and development efforts. Armstrong (2015) argues that it is a key component of a performance management system because it is used as a point of reference in the planning and reviewing of performance. During the "plan" stage, the focus is on setting clear objectives and targets for performance. This includes defining individual and team goals and identifying the competencies and skills required to achieve these objectives. The planning stage also involves establishing performance standards and expectations and outlining the resources and support needed to meet these standards (Armstrong, 2020).

The "monitor" stage involves ongoing tracking and observation of performance. This includes regular feedback and coaching to support individuals and teams in achieving their objectives. Monitoring performance also involves identifying any issues or obstacles

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

impacting performance and taking corrective action as needed. While in the "review" stage involves a comprehensive evaluation of performance against the established objectives and standards. This includes conducting formal performance appraisals, providing feedback on achievements and areas for improvement, and making decisions about rewards, recognition, and development opportunities based on the performance outcomes.

Method

Research Design

This research uses a qualitative approach with a case study method. Through the qualitative approach in this research, all facts, both oral and written, from human sources that were observed and other related documents are described, and they are then reviewed and presented as concisely as possible (Yin, 2018). Qualitative research usually produces much textual data through transcripts and field notes. Therefore, the data is processed and presented to obtain a natural picture related to the implementation of performance management based on the performance management cycle, according to Armstrong (2020) in Pamekasan Regency.

Location of Study

Pamekasan Regency was chosen to study the implementation of performance management for several fundamental reasons: First, the government of Pamekasan Regency has shown a strong commitment to implementing performance management with the ambition to improve the SAKIP score from BB to A. This shows their focus on improving the efficiency and effectiveness of the government. Second, the target set by the head of the regional government to improve the SAKIP score to achieve predicate A by 2023 shows a high level of commitment from the leadership. This creates a strong motivation for change and improves performance at all levels.

Third, Pamekasan Regency is aware of the weaknesses in implementing Performance Management. The focus of attention for improvement is the quality of development planning, performance measurement that is not optimal, reporting that is often a formality, and evaluation that is not systematic. The level of performance accountability may be affected by problems in the implementation of performance management in the Pamekasan Regency Government. Therefore, Pamekasan Regency becomes a relevant and suitable case study to see how each stage of the performance management cycle is carried out and implemented in a local government context.

Data Collection and Analysis

Data was collected through in-depth interviews with the regional head of Pamekasan Regency and units involved in the implementation of SAKIP. The in-depth interviews were designed to explore and obtain in-depth information on implementing the performance management cycle in Pamekasan Regency. The interview process was then recorded using an audio recorder. This was used to document the activities that could be analyzed using QSR NVivo 11 software. In addition, data collection on secondary documents is gained from the Pamekasan Regency SAKIP Evaluation Result of 2022, Pamekasan Regency Performance Report of 2022 known as RKPD, Pamekasan Regency Strategic Plan to Regional Medium Term

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

Development Plan of 2018-2023 or further known as RPJMD were also analyzed. In addition, focus group discussions with stakeholders were conducted as part of this data collection.

This data analysis was carried out using QSR NVivo software. Zamawe (2015) argues that qualitative research usually produces large amounts of textual data in the form of transcripts and field notes. Systematic and meticulous qualitative data preparation and analysis are usually time-consuming and labor-intensive. Therefore, NVivo saves the Researcher from 'time-consuming' transcription and increases the accuracy and speed of the analysis process (Zamawe, 2015). The data sources analyzed were internal research data sources (interviews and FGDs), external research data sources (secondary documents), the Researcher notes during the research (memos), and framework matrices. One of the fundamental issues that any qualitative researcher needs to consider is how to measure the accuracy or consistency of qualitative research. To determine the level of reliability in this study, the researchers used the Coding Comparison Query feature of QSR NVivo software.

This feature is used to compare the coding done by researchers and teams. It provides two ways to measure the reliability of qualitative research: by measuring the level of agreement between users through percentage agreement calculations or by measuring 'inter-user reliability' through Cohen's kappa coefficient. Many researchers consider the kappa coefficient more valuable than the percentage of agreement (Bezeley, 2007). This is because the kappa coefficient considers the amount of agreement that can be expected to occur by chance. This is the advantage of the kappa coefficient over the percentage agreement. In addition, Kappa assessments were used in this study based on Walsh (2003), Bezeley (2007), and Zamawe (2015). The following Table 1 presents the Kappa assessment guideline.

Table 1. Kappa Coefficient Assessment Guideline

Weight Value		Description
< 0.40	➡	**Poor**
0.40 – 0.75	➡	**Fair to Good**
> 0.75	➡	**Excellent**

Source: Walsh, 2003; Bezeley, 2007; Zamawe, 2005

NVivo QSR software calculates the kappa coefficient and percentage agreement individually for each combination of nodes and data sources. Therefore, it is necessary to calculate the average kappa coefficient or percentage agreement across multiple sources or nodes to reflect the overall reliability of qualitative research. In addition, the kappa coefficient was interpreted according to the assessment guidelines in Table 1.

Result and Discussion

The Performance Management Cycle introduced by Armstrong consists of three pivotal phases: Plan, Monitor, and Review. These stages carry immense significance, specifically concerning improving government performance in Pamekasan Regency, particularly within the Government Agency Performance Accountability System framework. Through an extensive search and analysis using NVivo's word frequency query feature across various data sources systematically coded, a visual representation in Figure 2 has been

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

derived. This figure presents word clouds depicting the top 30 dominant words associated with each phase of the performance management cycle gathered from the research data sources.

(a)

(b)

(c)

Source: Data processed by Researcher, 2024

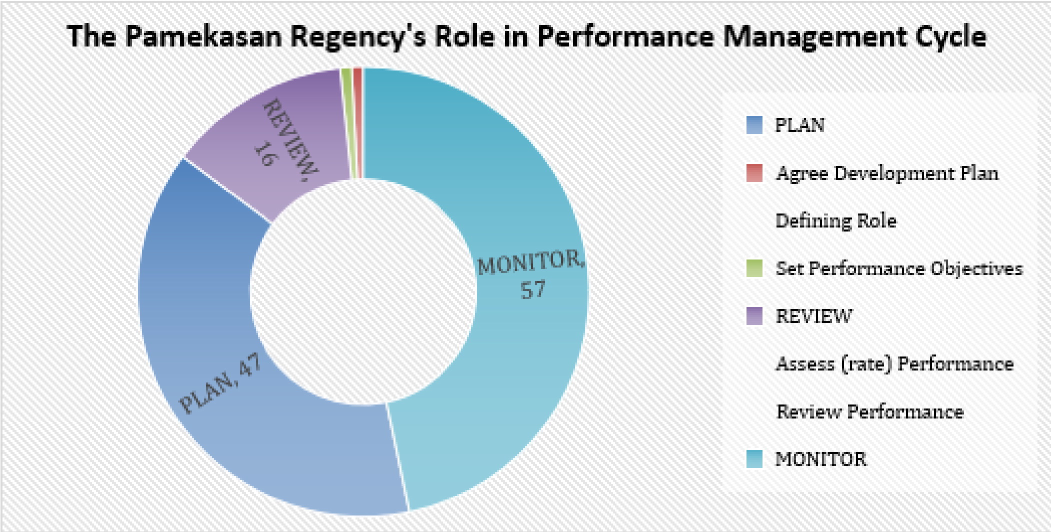
Figure 2. (a) Planning Word Cloud, (b) Monitoring Word Cloud, (c) Review Word Cloud

According to Figure 2(a), the term '*perencanaan*' (planning) emerges as the most frequent word with 4.64%, followed by '*pembangunan*' (development) and '*daerah*' (region) with 3.13% and 3.08% respectively. On the other hand, Figure 2(b) shows that monitoring has a word dominance of 4.18%, followed by the words '*pelaksanaan'*(implementation)' and '*coordinate*' (coordination) with 1.06% and 0.84%, respectively. Conversely, in Figure 2(c), '*daerah*' (region) takes precedence as the dominant term with a frequency of 4.13%, followed by '*pembangunan*' (development) and '*evaluasi*' (evaluation) with 3.83% and 2.85% respectively. Figure 2(a) indicates a notable emphasis on '*perencanaan*' (planning) as the primary focus within the performance management cycle. The occurrence of '*Pembangunan*' (development) and '*daerah*' (region) also signifies considerable attention to developmental aspects and regional considerations in the management process.

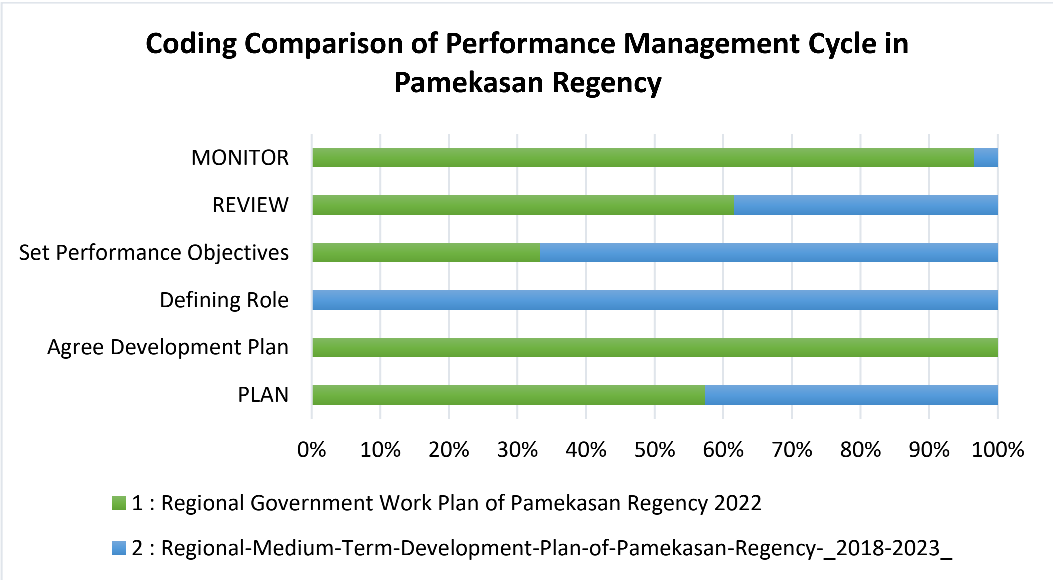
Meanwhile, in Figure 2(b), monitoring focuses on well-planned development projects and achieving performance targets. It also emphasizes the importance of supporting community empowerment and education and monitoring specific problem prevention and eradication activities. The terms identification, verification, and certification indicate the role of monitoring in the process, while 'synchronization' reflects the balance and cohesion between elements in implementing plans. On the other hand, Figure 2(c) underscores the prominence of '*daerah*' (region) within the evaluation phase, highlighting its pivotal role in the evaluation context. Words like '*Pembangunan*' (development) and '*evaluasi*' (evaluation) also exhibit significance, emphasizing the evaluation of developmental initiatives within the regional framework.

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

Journal of Transformative Governance and Social Justice
E-ISSN: 2985-6272
P-ISSN: 3024-904X
J-TRAGOS Vol.3, No.2, 2025, p.137-153
Homepage: https://jurnal.unmer.ac.id/index.php/jtragos



(a)



(b)

Source: Data processed by Researcher, 2024

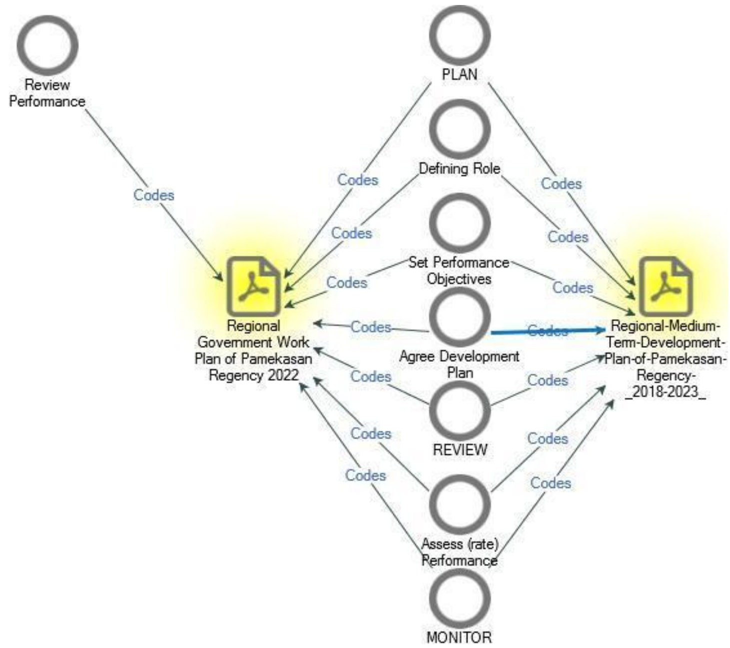
Figure 3. (a) The Pamekasan Regency's Role in Performance Management Cycle, (b) Coding Comparison of Performance Management Cycle in Pamekasan Regency

Derived from the analysis of the Pamekasan Regency's documentaries, both in Fig 3(a) and 3(b) show that planning plays a central role in developing development programs and activities. These documents emphasize the practical aspects of planning, detailed preparation processes, policy integration, and attention to the quality of planning and budgeting. In the context of Armstrong's Performance Management cycle, the focus on planning ("PLAN") is indicated by the high number of references in the RKPD. This reflects the seriousness of the district government in formulating a clear, measurable, and comprehensive development plan. In the ("MONITOR") category, the focus is on direct monitoring and supervision of the implementation of planned projects, activities, or initiatives. The score for this category is 57.

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

This indicates an effort to ensure that each step in the plan is carried out by the provisions and objectives set, as the successful implementation of a project or initiative often depends on effective monitoring throughout the implementation process. Higher scores in the MONITOR category indicate the need to measure and ensure continuous progress against the agreed work plan. However, performance evaluation ("REVIEW") receives less attention than planning. Nevertheless, some references suggest that performance evaluation has become part of the process, although not as optimized as the planning stage.

Good performance management requires a balance between planning and evaluation. Strong RKPDs and RPJMDs documentaries demonstrate a commitment to planning, but proper evaluation provides a better understanding of how objectives have been achieved and allows adjustments for future improvement. In this context, the RKPD and RPJMD of Pamekasan Regency have demonstrated an exemplary commitment to planning. However, they could improve further in integrating performance evaluation more thoroughly to achieve an optimal balance in performance management. The variables and aspects covered in the performance documents of Pamekasan Regency can be further explained in Figure 4. This figure provides a more detailed and structured picture of the variables and performance parameters that are the focus of Pamekasan Regency's RKPD and RPJMD documents.



Source: Data processed by Researcher, 2024

Figure 4. Nvivo Pamekasan Regency's Documents Visualization

Referring to Figure 4, it was found that the variables of planning, monitoring, and review were found in all the documents. Namely, the indicators of role definition, performance target setting, development plan agreement, and access rate performance are found in each of the RPJMD and RKPD files of the Pamekasan Regency. However, when tracing it further, it was found that the variables related to performance evaluation, especially the performance evaluation indicator, were only found in the RKPD document of Pamekasan

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

Regency. Meanwhile, the Pamekasan Regency Regional Medium Term Development Plan (RPJMD) found no discussion related to performance review indicators.

The absence of performance review indicators in the RPJMD of Pamekasan Regency may be due to a focus on long-term planning rather than past performance evaluation. In this context, the RPJMD is more focused on formulating long-term and strategic goals, and it can be assumed that performance evaluation can be carried out in detail in annual planning documents such as the RKPD. In the context of performance management, performance evaluation indicators, which are only included in the RKPD, can be interpreted as a more detailed effort to evaluate the achievement of the formulated goals. This shows a tendency to sharpen performance evaluation at the annual level to ensure quick and appropriate adjustments to the dynamics that occur, an aspect that may be considered less important in formulating long-term strategies in the RPJMD.

Discussion

A. Plan

The implementation of the concept of performance management cycle in Pamekasan Regency can be applied positively or normatively, depending on the context and purpose of its use. Positively, this cycle is used to map, develop, and evaluate government performance, as our research has done. On the contrary, normatively, this cycle becomes a guide to anticipate and regulate the stages that policymakers must carry out. The performance management cycle framework contributes significantly to improving understanding and communication between various Regional Apparatuses in Pamekasan District, including researchers, practitioners, and evaluators, in the context of public sector performance management. Where the Pamekasan district government has prepared performance planning documents and other documents at the local government level. The preparation of this document is based on performance levels and through discussions led directly by the Regent and Regional Secretary. This performance management cycle helps understand ways to address specific issues at each stage of the performance management life cycle, from planning to evaluation.

First, in the "Defining Role" aspect focused on the "Plan" stage, it is important to look at whether the roles and responsibilities of each stakeholder in development planning have been clearly defined. Despite the CTR being a practical document, our analysis confirms that only a small part is covered by the analysis. This indicates a potential lack of focus or sufficient understanding of the planning aspects of the performance management cycle. The importance of understanding related to planning is in line with Sahu (2007), Hyndman & McKillop (2019), and Mangar et al. (2021) that optimal planning can improve the fulfillment of performance targets, government accountability, and as an integrated system that regulates individuals and organizations.

Second, in the "Set Performance" aspect, Pamekasan Regency has tried implementing this concept through planning documents such as RKPD and RPJMD. However, the evaluation also highlighted weaknesses, especially in diversifying programs to address

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

various issues at the local level. Furthermore, according to research conducted by Kariuki et al. (2019), diversification requires a high use of resources, including budget and competent government human resources. The same thing was also added by Hyndman and McKillop (2019), who confirmed that diversification, resulting in more complex coordination, tends to blur focus, resulting in decreased consistency, making it difficult to evaluate. However, despite the disadvantages of diversification, we also underline that in the context of Pamekasan District, program diversification is important to achieve balance and effectiveness in achieving development goals.

Third, related to "Agree on Development," the development of development agreements seems to have been well integrated into the performance management of Pamekasan Regency. Nevertheless, attention needs to be paid to adequate mechanisms for evaluating and adjusting development plans. The success of performance management depends not only on making agreements and plans but also on the ability to evaluate and adapt to changing conditions. Overall, Pamekasan District has committed to performance management through comprehensive development planning. However, further efforts are needed to achieve optimal performance by the vision and mission of the region.

B. Monitor

Implementing performance measurement systems can strengthen democratic institutions and make local government more accountable to citizen demands (Sanger, 2008). Citizens' demand for higher levels of accountability necessitates adopting extensive measures, setting the stage for performance management in local government (Rivenbark et al., 2018). The Pamekasan Regency Government and its work units have periodically measured performance realization and action plans for all Regional Apparatuses. Guidelines for measuring and collecting performance data have been prepared to support the implementation of performance measurement, which is used at the local government level and in work units.

Monitoring activities related to local government implementation is vital in ensuring performance accountability. Empirical studies aim to examine the impact of monitoring on local government performance accountability, emphasizing the importance of effective monitoring mechanisms (Muhtar et al., 2021). Performance management is a collective process of setting objectives aligned with the organizational mission and goals and monitoring individual performance to achieve these objectives through constant communication and feedback (Bawole & Ibrahim, 2016). It deals with organizations' challenges in defining, measuring, and stimulating employee performance to improve organizational performance (Hartog et al., 2004). Performance reporting is one of the reports that must be prepared either for the benefit of leaders or external parties of the agency; at this time, it has been widely associated with financial statements. Primarily for performance reporting as an accountability or performance accountability report is prepared once a year and made by applicable laws and regulations (Amali, 2024).

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

C. Review

A critical analysis of this discussion reveals that Armstrong's performance management cycle, particularly in the context of performance measurement, is considered a more managerial approach. However, there are similarities with the evaluation perspective regarding performance improvement through a good understanding of the entity being evaluated. However, evaluation, as the context of the following discussion, has a clear purpose in answering the question of the effectiveness of a program, organization, or service. This is in line with Kamran et al. (2020) that in evaluation, the focus is often on public sector programs, in contrast to the managerial focus, which is more inclined to organizational units. This distinction arises in the importance of finding and assessing cause-and-effect relationships between program components and program objectives, which may not fully align with management's interests, which are more inclined towards efficiency and cost savings.

Other key differences involve focusing on public sector programs in evaluation, finding causal relationships, and ensuring that performance management systems are evidence-based. The performance management cycle approach can aid evaluation by providing a foundation for evidence-based performance management system design, identifying unexpected side effects, and facilitating organizational learning through the assessment stage (Widajatun et al., 2021). Critical analysis of the discussion on "Review Performance" and "Access Rate Performance" in Pamekasan Regency indicates that these elements have a significant role in regional performance management. First, the discussion on "Review" shows that this process is not only limited to evaluating development results and regional welfare but also involves aspects such as strengthening governance, infrastructure sustainability, and improving the quality of human resources. Conceptually, this results from Armstrong's (2020) performance management cycle theory, which emphasizes performance evaluation as a basis for determining priority targets and subsequent development programs.

On the other hand, discussions related to "Performance Review" also highlight crucial issues in key sectors such as education, health, public works, and tourism. Problems such as low average length of schooling, increased infant mortality, and decreased aquaculture production show that challenges need to be overcome to improve regional performance. Therefore, constructive criticism of "Performance Review" must be done to ensure that performance evaluation is limited to recording achievements and formulating concrete solutions for improvement. Meanwhile, the "Access Rate Performance" discussion shows that Pamekasan Regency has focused on how performance evaluation can be accessed and implemented. A clear relationship exists between performance evaluation with community satisfaction index, health facility assessment, and apparatus performance appraisal. This condition supports studies conducted by Martin & Spano (2015) and Abane & Phianaitrup (2017) that state that government success is measured from an internal perspective and in the context of service and community satisfaction. This context reflects an approach appropriate to Armstrong's performance management cycle, where evaluation becomes a retrospective tool and the basis for future budget allocation and policy decision-making.

The discussion provides a comprehensive picture of the relationship between "Review Performance" and "Access Rate Performance" with Armstrong's performance management cycle in Pamekasan Regency. However, further efforts are needed to address the concrete

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

issues identified in performance evaluations and to ensure that concrete steps are taken to improve the accessibility of such evaluations. To support this implementation, the Regional Government seeks to create Technical Guidelines for Internal Performance Accountability Evaluation by equalizing perceptions and compiling assessment guidelines in connection with PANRB Ministerial Regulation Number 88 of 2021.

Conclusion

The study on performance management in Pamekasan Regency reveals valuable insights into implementing Armstrong's Performance Management Cycle. The planning phase is the most dominant aspect of the performance management cycle. Following close significance is the set performance objective, the most dominant indicator in the performance management cycle, with a coefficient of 82%. This underscores the practical importance of having clear performance objectives in the planning phase to guide and measure the success of development initiatives. The local government's focus on setting performance objectives is reflected in the high frequency of terms related to performance targets in the word cloud analysis. This evidence supports the theoretical framework, highlighting the critical role of well-defined objectives in achieving organizational success. Moreover, the Pamekasan Regency has shown a strong commitment to formulating clear, measurable, and comprehensive development plans throughout the Apparatus in the overall units. The comprehensive documentation of roles, responsibilities, and development agreements by the Apparatus in the RKPD and RPJMD documents supports it.

Surprisingly, despite its crucial role in ensuring the successful implementation of planned projects, the monitoring phase receives the lowest coefficient of 55%. At the same time, monitoring activities are acknowledged, and there is room for improvement in optimizing and highlighting the importance of monitoring in community empowerment, education, and problem prevention and suggesting a potential improvement in the Pamekasan Regency's performance management approach. This reveals a potential imbalance in the emphasis placed on planning compared to performance evaluation, indicating a need for more explicit attention to monitoring activities to align actions with planned objectives.

This research is confined to the specific context of Pamekasan Regency, and the findings may not be directly generalizable to other regions. This study does not delve deeply into the implementation phase, and a more comprehensive understanding could be gained by exploring how plans and objectives are executed on the ground. Thus, it is recommended that a more extensive comparative study across different regencies or provinces be conducted to shed light on regional variations in performance management practices, contributing to a broader understanding of governance in Indonesia.

References

Abane, Juliana, A. & Phianaitrup, Boon. A. 2017. Performance management as an alternative tool for local governance: evidence from Ghanaian local government sector. International journal of human resource studies, 7(3), 188. https://doi.org/10.5296/ijhrs.v7i3.11532.

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

Alam, B. (2023). Implementation of Village Fund Management in Acceleration of Development in Sukojati Village Banyuwangi Regency. Journal of Transformative Governance and Social Justice, 1(2), 68–76. https://doi.org/10.26905/j-tragos.v1i2.10127

Amali, A. C. (2024). Accountability and Transparency of Village Fund Management in Wonosalam Village. Journal of Transformative Governance and Social Justice, 2(2), 160–170. https://doi.org/10.26905/j-tragos.v2i2.13559

Amstrong, Michael (2015), "Performance Management 5th Edition". London Philadelphia and New Delhi: Kogan Page.

Amaratunga & Baldy. 2000. Assessment of facilities management performance in higher education properties. facilities, 18(7/8), 293-301. https://doi.org/10.1108/02632770010340681

Amaratunga et al., 2002. Moving from performance measurement to performance management. facilities, 20(5/6), 217-223. https://doi.org/10.1108/02632770210426701

Bouckaert, G. & Peters, B.G. (2002). Performance measurement and management. The Achilles' heel in administrative modernization, Public Performance and Management Review, 25, pp. 359–362.

Boyne, G. A. (2003). Source of public service improvement: A critical review and research agenda. Journal of Public Administration Research and Theory, 13, 367-394.

Behn, Robert D. 2003. Why measure performance? different purposes require different measures. public administration review, 63(5), 586-606. https://doi.org/10.1111/1540-

Ciobanica, Mihaela L. 2016. Performance management in public organizations., 182-200. https://doi.org/10.4324/9781315643113-12

Ding, et al., 2016. Assessment of innovative performance management in the chinese police system. public personnel management, 45(1), 6-25. https://doi.org/10.1177/0091026016630368

Driessen et al., 2010. Subjective performance assessment of innovation projects*. journal of product innovation management, 27(4), 572-592. https://doi.org/10.1111/j.1540-5885.2010.00736.x

Elearn, Development For High Performance, Routledge (2009).

Fryer, B., Antony, J., & Douglas, A. (2009). Critical success factors of continuous improvement in the public sector. International Journal of Public Sector Management, 22(3), 203-221. doi:10.1108/09513550910952767 used: Armstrong and Baron's model influential in shaping performance management systems, particularly in the public sector

Holzer, M. & Yang, K. (2004). Performance measurement and improvement: an assessment of the state of the art. *International Review of Administrative Sciences*, 70, pp. 15–31.

Hyndman, N., & McKillop, D. (2019). Accounting for the public sector at a time of crisis. Abacus, 55(3), 437-451.

Jurnali, Teddy & Khalid, Abdul. 2015. Performance management system for local government: the Indonesian experience. global business review, 16(3), 351-363. https://doi.org/10.1177/0972150915569923.

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

Kamran, M., Farooq, F., & Zia-ur-Rehman, M. (2020). Corporate Governance and Organisational Performance: An Empirical Analysis. Review of Applied Management and Social Sciences, 3(3), 323-338. https://doi.org/10.47067/ramss.v3i3.67.

Kandula, S.R. 2014. Performance Management: Strategies, Interventions, Drivers, Delhi, Sage Publication.

Kariuki, Paul & Reddy, Poovendhree. 2019. Fostering a culture of performance management in municipalities: perceptions of municipal m & e practitioners in Kwazulu Natal. journal of economics and behavioral studies, 11(3(J)), 97-107. https://doi.org/10.22610/jebs.v11i3(j).2872.

Mangar, Jembris T., dkk. 2021. Manajemen Kinerja Sekretariat Daerah Halmahera Barat Terkait Sistem Akuntabilitas Kinerja Instansi Pemerintah (SAKIP)

Martin, John & Spano, Alessandro. 2015. Performance management system for local government: the Indonesian experience. global business review, 16(3), 351-363. https://doi.org/10.1177/0972150915569923.

Mascio, Fabrizio & Natalini, Alessandro. 2013. Context and mechanisms in administrative reform processes: performance management within Italian local government. international public management journal, 16(1), 141-166. https://doi.org/10.1080/10967494.2013.796263.

Morgan, J., & Rayner, C. (2011). Enhancing personal performance in the workplace: A comparison between person-environment fit theories and organizational support theories. Journal of Applied Psychology, 96(3), 588-597. doi:10.1037/a0021867 used: Person-environment fit is considered in enhancing personal performance in the workplace setting, aligning with Armstrong's perspective

Muhtar et al., 2021. Performance accountability in Indonesian local governments: does monitoring work? international journal of business and society, 22(3), 1673-1692. https://doi.org/10.33736/ijbs.4329.2021

Ock, J., & Oswald, S. L. (2015). The role of performance appraisal in performance management. Journal of Applied Psychology, 100(5), 1239-1248. doi:10.1037/apl0000012 used: Accurate performance appraisal is a crucial prerequisite for an effective performance management system

Pollitt, C., & Bouckaert, G. (2004). Public management reform: A comparative analysis. 2nd ed. Oxford: Oxford University Press.

Petera, et al., 2020. Strategic management accounting and strategic management: the mediating effect of performance evaluation and rewarding. international journal of industrial engineering and management, (2), 116-133. https://doi.org/10.24867/ijiem-2020-2-258

Parker et al., 2013. Critical evaluation of project-based performance management. international journal of productivity and performance management, 62(4), 407-419. https://doi.org/10.1108/17410401311329634

Rusu, T., & Vlăduțescu, Ș. C. (2016). Performance management in the context of organizational change. Management & Marketing, 11(2), 332-347. doi:10.1515/mocks-2016-0019 used: Emphasizes the importance of organizations considering performance management within their context

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id

Rivenbark et al., 2018. Exploring performance management in Italian local government: the necessity of outcome measures and citizen participation. the american review of public administration, 49(5), 545-553. https://doi.org/10.1177/0275074018775125

Sholihin, Mahfud, et al., 2010. Reliance on multiple performance measures and manager performance. journal of applied accounting research, 11(1), 24-42. https://doi.org/10.1108/09675421011050018

Sahu, Measuring Service Quality in an Academic Library: an Indian Case Study, Library Review (2007).

Sanderson, Ian. 2001. Performance management, evaluation and learning in 'modern' local government. public administration, 79(2), 297-313. https://doi.org/10.1111/1467-9299.00257.

Sanger, Mary B. 2008. From measurement to management: breaking through the barriers to state and local performance. public administration review, 68(s1). https://doi.org/10.1111/j.1540-6210.2008.00980.x.

Sosu, Justice N. 2015. From performance management to strategic local government leadership: lessons from different cultural settings. public money & management, 35(4), 303-310. https://doi.org/10.1080/09540962.2015.1047276.

Sanger, Mary B. 2008. From measurement to management: breaking through the barriers to state and local performance. public administration review, 68(s1). https://doi.org/10.1111/j.1540-6210.2008.00980.x

Tobin & Lee Seung Joo. 2011. Does Management Performance Impact Citizen Satisfaction? The American Review of Public Administration, 42 (4): 419-436. doi: 10.1177/0275074011408589

Widajatun, V.W & Kristiastuti, Francisca. 2021. Implementation of government performance accountability system (sakip) in Indonesian local government (case of regional development planning board of Sukabumi regency). jurnal manajemen pelayanan publik, 5(1), 59. https://doi.org/10.24198/jmpp.v5i1.34738.

Winoto, S. (2021). Strategy to Improve Accountability and Performance Management in Pamekasan Regency Government. Journal of Public Policy and Administration, 7(3): 334-340. https://doi.org/10.21776/ub.jiap.2021.007.03.3

Zamawe F. C. (2015). The Implication of Using NVivo Software in Qualitative Data Analysis: Evidence-Based Reflections. Malawi medical journal: the journal of Medical Association of Malawi, 27(1), 13–15. https://doi.org/10.4314/mmj.v27i1.4

* Corresponding author:
e-mail: suhartono.winoto@ub.ac.id