

Evaluation of Accountability in The Performance Report of The Batam Free Trade and Free Port Authority (bp Batam)

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Abstract

This research aims to analyze and evaluate the evaluation process of the Performance Accountability Report of the Batam Free Trade and Free Port Authority (BP Batam) based on results in 2022. This study focuses on evaluating the performance of BP Batam using qualitative research methods. Data collection is carried out through secondary data from planning documents and financial and performance reports of government agencies. Data analysis is conducted using techniques such as thematic analysis, grounded theory, or narrative analysis. The results of this research indicate that there are challenges in the performance planning of the BP Batam Government, such as inconsistencies between performance planning in documents such as RPJMD, RENSTRA SKPD, RKT, TAPKIN, and LAKIP, which are caused by a lack of coordination among various stakeholders and unexpected policy changes. The performance measurement process of BP Batam has not been optimally utilized for control and monitoring. BP Batam needs to establish good internal coordination among its units, implement an effective monitoring and evaluation system, and optimize its human resources to overcome challenges in the preparation of LAKIP. BP Batam can use the combination of the Performance Blueprint and Friedman's Four Quadrant Approach for measuring and managing organizational performance more effectively..

Keywords: *Accountability, BP Batam, Evaluation, Human Resources, Performance.*

Introduction

Bureaucratic reform is undertaken with the aim of improving development and the performance of a professional civil service. This is intended to achieve good governance, both at the central and local levels (Prasojo, 2020; Turner et al., 2019). Bureaucratic reform is an effort to bring about changes in the government administration system to make it more efficient, transparent, responsive, and accountable.

The goal of bureaucratic reform is to enhance the management and governance of government institutions, making them more effective in policy implementation and responsive to the needs of the community. A professional and skilled civil service is expected to carry out its duties effectively and provide efficient services to the public (Fyfe, 2014; Haning, 2015). In the context of good governance, bureaucratic reform also aims to create a good governance system characterized by principles such as participation, transparency, accountability, responsiveness, and fairness. A well-functioning bureaucracy will create a conducive environment for investment and economic growth, as well as encourage the government to manage public resources effectively and fairly.

Overall, bureaucratic reform is a crucial step in improving the performance of government agencies in delivering good governance. By implementing bureaucratic reform, it is expected to create a more efficient, transparent, accountable, and responsive government that meets the needs of the public. The current mindset of government officials often leads to problems in carrying out their core functions. Stakeholders tend to focus on measuring success or failure solely based on the ability of agencies to spend allocated budgets. This means that government performance is assessed based on how much budget can be spent, rather than on achieving tangible results or benefits for the community.

This narrow understanding of success often leads to a focus on budget management without considering its effectiveness and efficiency. This mindset also tends to encourage wasteful spending practices or budget deviations to meet predetermined absorption targets (Mintzberg, 1993; Roberts et al., 2016). As a result,

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program or project implementations may not align with their intended goals, the government's ability to provide public services becomes limited, and the community does not receive the benefits they should.

To address these issues, there is a need for a change in the mindset of government officials. The new mindset should emphasize achieving results and benefits for the community. Success or failure should not be determined solely by how much budget is spent, but also by the extent to which program or project objectives are achieved and the positive impact on the community (Agustianto, 2019; Shim & Siegel, 1994). Therefore, the government can focus more on the real interests of the community, making budget absorption only one of the indicators of a more comprehensive government success.

The Performance Accountability Report of Government Institutions is a document that encompasses information and explanations about the performance of a government institution in achieving its set goals. This report is typically prepared and published annually as a form of responsibility and transparency of the government institution to the public (Ortega et al., 2010; Sonnentag & Frese, 2005; Yunita, 2022). The Performance Accountability Report contains data and information about the activities, programs, projects, and achievements carried out by the government institution within a specific time period. The report also includes information about the resources used, such as budget, workforce, and facilities, as well as the outcomes achieved in improving services to the public (Minow, 2004; Nalla & Mamayek, 2013; Odongo & Wang, 2018).

The purpose of the Performance Accountability Report is to provide clear and accurate information to the public regarding the performance of government institutions. This report aims to ensure that public funds have been used effectively and efficiently, and to be accountable to the public for achieving set goals (Bovens et al., 2008; Roper & Schoenberger-Orgad, 2011). Additionally, the Performance Accountability Report also serves as a tool to monitor and evaluate the performance of the government institution itself, identifying weaknesses and improvements that need to be made (Wulandari & Riharjo, 2019). With this report, government institutions can make better decisions and analysis in efforts to improve the quality of public services.

In practice, the Performance Accountability Report is prepared following applicable accounting standards and using established performance indicators. It includes a brief description of the vision, mission, objectives, and strategic targets of the government institution, as well as information about performance achievements and improvement efforts (Behn, 1998; Ferry et al., 2015). In general, the Performance Accountability Report of Government Institutions is a commitment of government institutions to carry out their responsibilities and provide accountable information to the public. This report is a crucial tool in increasing transparency, accountability, and the quality of public services in Indonesia.

In 2022, which marked the third period of the implementation of the 2022-2024 strategic plan of the Batam Development Authority, the average performance achievement of the Batam Development Authority in 2022 reached 99.79%. Meanwhile, the realization of budget absorption to support the Batam Development Target in 2022 reached 74.78% of the budget allocation (BP BATAM, 2022).

This research aims to analyze and evaluate the process of evaluating the Performance Accountability Report of Government Institutions (LAKIP) based on the results at BP Batam in 2022. The evaluation of LAKIP aims to provide an overview of the extent to which the performance of a government institution has achieved its set goals and outcomes. In this study, an analysis will be conducted on the evaluation process of LAKIP carried out by BP Batam. This evaluation of LAKIP is based on results, meaning that the assessment is made based on the results achieved by the government institution. The results-based evaluation process also involves data collection and analysis related to the institution's performance.

Furthermore, this research also aims to evaluate the effectiveness of the results-based LAKIP evaluation process at BP Batam. This evaluation will be conducted by comparing the evaluation results with the pre-established goals and outcomes. If there are discrepancies between the goals and the achieved results, adjustments or improvements in the LAKIP evaluation process will be necessary. Through this research, it is hoped to gain a deeper understanding of the results-based LAKIP evaluation process at BP Batam. The

results of this research can be used as a basis for improving and developing performance evaluation systems in other government institutions.

Literature Review

Accountability

Accountability in government performance refers to the government's obligation to be responsible for the use of public resources and the achievement of expected outcomes by the public or other stakeholders. It is a crucial concept in maintaining transparency, accountability, and public trust in the government. The government has a responsibility to be accountable for the decisions and actions taken by stakeholders in carrying out their duties and functions as holders of public power (Zadek, 2006; Zeho et al., 2020). Accountability in government performance aims to ensure that the government is accountable effectively, efficiently, fairly, and beneficially to the public. There are several essential aspects of government performance accountability, including: Transparency: The government must carry out stakeholder duties and functions transparently so that the public can see and understand the decisions and actions of stakeholders. This involves the publication of complete and timely information about policies, programs, budgets, and outcomes achieved by the government (Lathrop & Ruma, 2010). Accountability: The government must be prepared to be accountable for the policies and actions taken by stakeholders. This includes making reports on the use of public resources, outcomes achieved, and answering questions, criticism, or feedback from the public or other stakeholders (Bovens, 2007). Public Participation: Government performance accountability also involves active public participation in the decision-making process and monitoring the implementation of government policies and programs. The government must provide space for the public to participate in policy formulation, provide feedback, and monitor the use of public resources (Bardach, 2003). Effectiveness and Efficiency: The government must be able to achieve desired outcomes using resources as efficiently as possible. This involves regularly evaluating government performance and making improvements if necessary to ensure that government programs and policies run more smoothly (Bandura, 2015). Sustainability: The government must have long-term plans and strategies to maintain the sustainability of the policies and programs implemented. This involves ongoing monitoring and evaluation, as well as necessary adjustments to address changes in the environment, community needs, and learning from previous experiences (Feiock et al., 2013).

Accountability in government performance is a crucial principle in maintaining the quality and integrity of good governance. It helps ensure that the government functions effectively, meets public expectations, and prevents corruption, abuse of power, or other deviations.

Performance

Government performance refers to the ability of a government to fulfill its duties and responsibilities in providing public services and achieving established development goals (Moretti, 2017; Wang et al., 2015). Government performance encompasses various aspects, including effectiveness, efficiency, accountability, transparency, responsiveness, and public participation.

- **Effectiveness:** Government performance is measured based on the extent to which the government achieves its set goals. Effectiveness can be seen in how well the government implements planned policies, programs, and projects.
- **Efficiency:** Government performance is also measured based on how efficiently the government provides public services and implements programs. Government efficiency is related to the proper use of budgets, the use of competent human resources, and efficient administrative management.
- **Accountability:** In carrying out its duties, the government must be accountable to the public. Government performance is measured by the extent to which the government can account for the use

of public funds, decision-making, policy implementation, and the final outcomes of policies implemented.

- **Transparency:** Information transparency is a crucial element of government performance. A transparent government provides access to information about policies, programs, and budgets. With transparency, the public can monitor and oversee the government's operations and provide constructive input and criticism.
- **Responsiveness:** Government responsiveness is the government's ability to respond to the needs and aspirations of the public in a timely manner. A responsive government will address community issues and needs and can make policies that meet public expectations.
- **Public Participation:** Government performance can also be seen from the level of public participation in the decision-making process. A government that involves the public in policymaking will be better able to create policies that serve the interests of the public.

To improve and enhance government performance, systematic and periodic government performance evaluations need to be conducted. These evaluations aim to identify the strengths and weaknesses of the government in carrying out its duties and responsibilities and provide recommendations for improvement (Rahmaddhana & Sentanu, 2020; Riyanto, 2014). Government performance evaluations are also beneficial in informing the public about government performance achievements and serving as a reference for better policy planning in the future (Behn, 2003; Greene, 2015).

Institutional Theory

Institutional theory is a theoretical approach that studies how institutions, rules, and social norms influence the behavior of individuals, organizations, and society as a whole. This theory focuses on the forces that shape and maintain institutions within a social system. According to institutional theory, institutions are devices or mechanisms adopted by individuals, organizations, and society as guidelines for stakeholder behavior (Alexander, 2016; Kiser & Ostrom, 2000). Institutions include legal rules, social norms, organizational governance, and other institutional structures that regulate social actions and interactions (Selznick, 1996).

Institutional theory emphasizes that the existence and sustainability of institutions depend on the support received from social actors and society. The formation of institutions involves complex social processes, including negotiation, power sharing, conflict, and social change. Institutional Theory provides a deeper understanding of how institutions influence social and organizational behavior. This is important in analyzing how institutions can create stability and change in society and organizations.

Methodology

Qualitative research focuses on gaining a deeper and more complex understanding of a phenomenon within its context. Qualitative research pays attention to important aspects such as document analysis and the application of appropriate analysis techniques such as thematic analysis, grounded theory analysis, or narrative analysis (Creswell, 2003). The primary objective of qualitative research is to describe, explain, and understand the phenomenon under investigation from the perspective of the subjects involved.

The data used in this study are secondary data, which are data not directly obtained by the researcher through their own data collection. These data are typically acquired from external sources such as journals, books, reports, databases, or other online data sources. Subsequently, data analysis is conducted by the researcher or analyst to unearth meaning and insights from the collected data (Johnston, 2014). This process involves several steps, such as checking the data for accuracy and completeness, cleaning the data by removing missing or invalid values, organizing the data into a readable and interpretable format, analyzing

the data using statistical methods or other analysis techniques, and interpreting the analysis results to identify significant patterns, trends, and relationships (Creswell, 2005, 2012).

The purpose of data analysis is to generate information that can be used for informed decision-making. By analyzing data, researchers can uncover new insights, identify overlooked problems or opportunities, and support better decision-making. The results of data analysis can be used to identify patterns or trends that can be used to optimize processes, improve efficiency, or develop more effective strategies. Additionally, data analysis can also assist in predicting future outcomes based on patterns found in historical data.

Result

Incompatibility in Government Performance Planning of BP Batam

The incompatibility between the performance planning of the BP Batam Government in documents such as RPJMD (Medium-Term Regional Development Plan), SKPD RENSTRA (Strategic Plan of Regional Work Units), RKT (Annual Work Plan), Performance Determination (TAPKIN), and LAKIP (Accountability Report of Government Agency Performance) can be attributed to several factors, including; lack of coordination among various stakeholders in the formulation and implementation of performance planning. When each planning document is prepared separately and not well-integrated, the likelihood of incompatibility increases. Policy changes or unforeseen circumstances. Sometimes, after performance planning has been established, unforeseen policy changes or situations can occur that affect the execution of those plans. This can lead to discrepancies between planning and performance realization. Insufficient monitoring and evaluation of performance planning implementation. Without an effective system to monitor and evaluate performance planning implementation, it becomes challenging to identify any incompatibilities that may arise and take appropriate corrective measures. Inadequate resources. Incompatibility in performance planning can also result from a lack of necessary resources to execute the plans. If there is insufficient funding, manpower, or infrastructure, the targets set in the planning documents may be difficult to achieve.

To address these incompatibilities in performance planning, some steps that can be taken include: Strengthening coordination among various relevant parties in the formulation and execution of performance planning. This can be achieved through regular coordination meetings, the use of integrated information systems, or the establishment of monitoring teams responsible for ensuring compatibility among various planning documents. Conducting regular monitoring and evaluation of performance planning implementation. With an effective monitoring and evaluation system in place, discrepancies can be detected promptly, and appropriate corrective actions can be taken. Ensuring the availability of adequate resources. BP Batam needs to ensure that sufficient resources (financial, manpower, infrastructure) are available to implement the established plans. If there is a lack of adequate resources, adjustments may need to be made to align plans with available resources. Adopting a flexible approach to performance planning. Unforeseen policy changes or unexpected situations can pose challenges to achieving planning targets. Therefore, there should be room for plan adjustments to remain relevant to the prevailing conditions. In this regard, it is crucial for BP Batam to continuously evaluate and improve the performance planning it has established to minimize incompatibilities and achieve desired development goals.

Measurement of BP Batam Government Performance

BP Batam has established key performance indicators (KPIs) formalized in regulations as tools to measure organizational success. However, the performance measurement results are not yet effectively utilized for performance control and monitoring. There are several reasons why the performance measurement results of BP Batam are not yet effectively used for performance control and monitoring, namely: Insufficient use of relevant performance indicators: One of the main reasons is the use of performance indicators that are not relevant to the organization's goals and strategies. Inappropriate performance indicators can lead to inaccurate measurements and provide insufficient information for performance control and monitoring. This may be due to a lack of awareness or understanding among management about the importance of selecting relevant indicators.

Lack of clear objectives and targets: Clear objectives and targets are crucial for assessing performance success. Without specific and measurable goals, it is difficult for the organization to measure performance achievements and exercise control. The lack of clear objectives and targets can also lead to a lack of accountability and responsibility in achieving organizational goals. Ineffective performance measurement and reporting systems: Ineffective performance measurement and reporting systems can lead to flaws in data collection and analysis. A lack of understanding of the performance measurement and reporting process can hinder the organization's ability to monitor actual performance and identify issues that need to be addressed. Limited use of performance data in decision-making: Collected performance data should actively inform decision-making processes.

However, if there is no strong culture of using performance data within the organization, the results of performance measurement will not provide significant benefits for performance control and monitoring. The inability to translate data into actionable steps can also hinder the effective use of performance measurement results. Lack of communication and understanding of performance measurement: Poor communication and understanding of the importance of performance measurement at all levels of the organization can result in low awareness of performance and a lack of responsibility in achieving goals. Efforts are needed to better communicate information about performance measurement to all members of the organization. By identifying and addressing these issues, BP Batam can optimize performance measurement and effectively utilize its results for performance control and monitoring.

Performance Reporting of the BP Batam Government

The 2022 LAKIP (Accountability Report of Government Agency Performance) of BP Batam has been submitted to the President through the Minister of State Apparatus Empowerment and Bureaucratic Reform, and likewise, LAKIPs for SKPD (Regional Work Units) have been prepared and submitted to relevant parties. However, in the preparation of LAKIP, there are still weaknesses, including: Lack of alignment between established work plans and actual achievements. This can be attributed to the lack of regular monitoring and evaluation. Insufficient involvement and participation of all units in the preparation of LAKIP. Involving all relevant parties is crucial in determining realistic goals and achievement indicators. Insufficient competent human resources in LAKIP preparation. Specialized knowledge and skills in performance evaluation and data analysis are required for LAKIP preparation.

Lack of understanding and awareness of the importance of LAKIP as a performance measurement and improvement tool. Some SKPDs may still consider LAKIP merely as an administrative formality and may not fully understand its benefits in program and activity management. Lack of coordination among SKPDs in the implementation and monitoring of LAKIP. Occasionally, there may be overlap or duplication in achieving performance indicators among different SKPDs, reducing the effectiveness and accountability of LAKIP. To improve the preparation of LAKIP, there is a need for improvement in the above-mentioned areas. Commitment and cooperation among all relevant parties are required to achieve more accurate and realistic goals and achievement indicators.

Performance Evaluation of the BP Batam Government

Internal performance evaluation/review of the 2022 LAKIP of BP Batam conducted by the Batam City Inspectorate has been supported by adequate evaluation guidelines as outlined in the Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation Number 25 of 2012 regarding the Evaluation of Government Agency Performance Accountability. Challenges encountered in the field during the internal performance evaluation/LAKIP of BP Batam in 2022 include resource limitations: Internal performance evaluation requires adequate resources, such as competent and experienced human resources, sufficient infrastructure, and a suitable budget. If these resources are limited, internal performance evaluation may be hindered, and the results may not be representative.

Lack of awareness and participation: Internal performance evaluation requires awareness and participation from all parties involved in BP Batam's activities. If there is a lack of awareness and participation among

organizational members, internal performance evaluation can be hindered, and the results may not be accurate.

Organizational complexity: BP Batam is a government institution with various divisions and units. Therefore, internal performance evaluation must involve many parties and consider various complex aspects. If not managed well, organizational complexity can be a hindrance to internal performance evaluation and result in suboptimal outcomes.

Resistance to change: Internal performance evaluation often requires organizational changes and adjustments. However, sometimes those involved in the evaluation may be unwilling or resistant to change. This can hinder the evaluation process and reduce the effectiveness of internal performance evaluation.

To overcome these challenges, specific efforts and measures are required, such as resource enhancement, increased awareness and participation of organizational members, effective management of organizational complexity, effective communication, appropriate change management, and accurate and adequate data collection.

Achievements of the BP Batam Government

Performance achievement is assessed based on target achievement, data reliability, and alignment between output and outcome performance. The performance achievements of the BP Batam Government, as reported, are not yet optimal. This needs to be addressed in terms of performance achievements, including:

Target achievement: The BP Batam Government needs to ensure that established targets can be achieved as planned. This involves setting realistic objectives and monitoring progress towards these targets.

Data reliability: To evaluate performance achievements, the BP Batam Government must ensure that the data used to measure stakeholder performance is accurate, reliable, and accountable. Inaccurate or unreliable data can lead to incorrect assessments of performance achievements.

Alignment between output and outcome performance: The BP Batam Government needs to ensure that the performance of outputs or results aligns with the ultimate goals or outcomes intended to be achieved. In other words, stakeholders must ensure that efforts and activities are in line with the desired results.

Causes of suboptimal performance achievement: The BP Batam Government needs to examine the factors contributing to suboptimal stakeholder performance achievement. This may include issues in planning, implementation, or oversight. By identifying the causes, stakeholders can take appropriate improvement measures.

Improvement actions: After identifying the causes of suboptimal performance achievement, the BP Batam Government must take concrete and effective improvement actions. This may include enhanced oversight, employee training, process refinement, or changes in applied strategies.

Monitoring and evaluation: The BP Batam Government needs to conduct regular monitoring and evaluation of stakeholder performance achievements. This is essential to ensure that the improvement measures taken are effective and bring about positive changes in stakeholder performance achievement.

Collaboration and involvement of relevant parties: The BP Batam Government also needs to involve various stakeholders, such as the community, businesses, and academia, in efforts to improve stakeholder performance achievement. This collaboration can help identify problems and seek solutions collaboratively, leading to comprehensive improvements in performance achievement.

Discussion

Review from Institutional Theory

Institutional theory assumes that organizations compete not only for resources and customers but also for political power and institutional legitimacy (Alexander, 2016). Therefore, from this perspective, the logic of change in the performance measurement system institutionalized within an organization is driven by coercive, mimetic, and normative processes in the LAKIP Document of BP Batam for the year 2022. In this research, all three processes are observed and explained as follows:

- **Coercive Process:** The coercive process occurs when an organization adopts changes in the performance measurement system due to pressure or coercion from external parties, such as the government or regulators. In the context of this research, BP Batam might experience pressure from the government to make changes in the performance measurement system, leading stakeholders to prepare the LAKIP Document to comply with the requirements and rules set by the government.
- **Mimetic Process:** The mimetic process occurs when an organization adopts changes in the performance measurement system because stakeholders observe other successful organizations and mimic their practices. In this case, BP Batam might be inspired by other organizations that have successfully implemented an effective performance measurement system, and stakeholders want to adopt these practices.
- **Normative Process:** The normative process occurs when an organization adopts changes in the performance measurement system because stakeholders conform to the norms and values within the organization. BP Batam may also adopt these changes because stakeholders believe that having a good performance measurement system will enhance their institutional legitimacy in the eyes of stakeholders such as shareholders, employees, or the general public.

By applying these three processes, BP Batam aims to improve organizational performance and gain political power and institutional legitimacy. Thus, BP Batam hopes to achieve organizational goals and meet the demands of the government and regulators while gaining the trust and support of other relevant parties. In implementing changes in the performance measurement system, BP Batam must also consider factors such as organizational needs, organizational intelligence, human capabilities, and ensure that the implementation process runs effectively and efficiently. Through the adoption of these changes, BP Batam aims for long-term sustainability and improved sustainable performance.

Analysis and Evaluation of the Logic Flow from Planning to Reporting Documents

In analyzing and evaluating the alignment and consistency of information from planning documents to reporting in the documents of RPJMD (Medium-Term Regional Development Plan), RKPD (Regional Government Work Plan), TAPKIN (Financial Center Governance and Budgeting), and LAKIP (Financial and Performance Report of Government Institutions) of BP Batam for the year 2022, several aspects should be considered:

- **Alignment of Development Goals and Strategies:** An analysis should be conducted on the alignment of development goals and strategies stated in the RPJMD and RKPD with the goals and strategies found in TAPKIN and LAKIP of BP Batam. The goals and strategies in planning documents should be consistent with the budgeting and financial governance outlined in TAPKIN and LAKIP. If there is misalignment, an evaluation should determine the appropriate solution.
- **Consistency of Data and Information:** An analysis should be conducted on the consistency of data and information presented in planning and reporting documents. The data and information used in planning documents should be consistent with the data and information in the implementation and evaluation reports. If there is inconsistency or significant differences, further evaluation should identify the causes and determine necessary corrective actions.
- **Accountability and Transparency:** Analysis and evaluation should also be performed on the accountability and transparency in the preparation and reporting of these documents. It should be

assessed whether the documents adhere to principles of accountability and transparency, such as readability, comprehensibility by relevant stakeholders, use of valid data and information, and the presence of mechanisms for monitoring and accountability for the implementation of programs and projects outlined in the documents.

- Sustainability of Development: Analysis and evaluation of the sustainability of development are also essential. Planning documents should consider sustainability aspects in planning programs and development projects. This can be seen from efforts in environmental control and management outlined in TAPKIN and LAKIP of BP Batam. An evaluation of the implementation of programs and projects can indicate whether sustainable development has been implemented effectively or if improvements are needed.

When conducting analysis and evaluation of the alignment and consistency of information from planning to reporting documents in RPJMD, RKPD, TAPKIN, and LAKIP of BP Batam for the year 2022, relevant stakeholders such as planning, monitoring, and oversight teams responsible for the preparation and reporting of these documents should be involved.

Analysis of Constraints in LAKIP Preparation

Constraints in the preparation of LAKIP (Accountability Performance Report of Government Institutions) of BP Batam for the year 2022 may include: Data Collection Constraints: One common constraint in LAKIP preparation is the collection of incomplete or inaccurate data. This can be due to a lack of coordination among units within BP Batam or a lack of awareness in recording and documenting the implementation of programs and activities. Challenges in Determining Performance Indicators: The accurate determination of relevant and appropriate performance indicators is crucial in LAKIP preparation. However, there may be challenges in selecting performance indicators that align with BP Batam's goals and objectives. Monitoring and Evaluation Challenges: The process of monitoring and evaluating programs and activities conducted by BP Batam can be a constraint in LAKIP preparation. Sometimes, the lack of a structured and integrated monitoring and evaluation system can make it difficult to measure performance achievements and the impact of programs and activities. Technical Constraints: Technical factors such as limited infrastructure and adequate equipment can also hinder LAKIP preparation. For example, if BP Batam does not have a reliable management information system, data collection, processing, and analysis may be impeded.

Regulatory and Policy Constraints: Occasionally, changes in regulations and policies related to LAKIP preparation can be a constraint. BP Batam needs to adhere to government rules and guidelines, and changes in regulations can affect the LAKIP preparation process. Human Resources Constraints: The success of LAKIP preparation heavily relies on the availability of competent and qualified human resources. If BP Batam faces challenges in terms of human resources, both in terms of quantity and qualifications, the LAKIP preparation process may be hindered.

To overcome these constraints, BP Batam needs to establish effective internal coordination among its units, implement an efficient monitoring and evaluation system, improve infrastructure and equipment, comply with relevant regulations and policies, and optimize human resources through training and competency development. Evaluation of Key Performance Indicators (KPIs) using the Performance Blueprint and the integration of Friedman's Four Quadrant Approach

Accountability Performance Report of Government Institutions (LAKIP) of BP Batam for the year 2022 will involve several steps as follows: Identification of KPIs: The first step is to identify the KPIs that will be evaluated. KPIs are measures or parameters used to assess the performance of a government institution. For example, KPIs for BP Batam may include an increase in foreign investments, regional economic growth, an increase in the number of infrastructure projects, etc.

Performance Blueprint: The Performance Blueprint is a framework used to measure and manage organizational performance. In this case, the Performance Blueprint will be used as a guide to map out the KPIs to be evaluated. Through the Performance Blueprint, specific performance targets will be set, and the achievement of these targets will be tracked (Williams et al., 2021).

Integration of Friedman's Four Quadrant Approach: Friedman's Four Quadrant Approach is a framework that categorizes performance achievements based on efficiency and effectiveness. There are four quadrants in this approach, namely the success quadrant, special service quadrant, inequality quadrant, and efficiency quadrant. When integrated into KPI evaluation, an analysis of KPI achievement will be conducted based on this framework (Friedman, 1997).

Analysis and Assessment: After integrating the Performance Blueprint and Friedman's Four Quadrant Approach, an analysis and assessment of KPI achievement will be carried out. Several questions can be asked, such as whether KPIs have been achieved effectively, whether there is a balance between efficiency and effectiveness, or whether there are areas that require improvement.

Improvement Actions: If findings or areas requiring improvement are identified, the next step is to take improvement actions. These improvement actions should be based on the analysis conducted and must be clearly outlined, including new performance targets and specific action plans. **Monitoring and Reporting:** After implementing improvement actions, continuous monitoring of KPI achievement must be carried out. This is crucial to ensure that the improvement actions are effective and that the new performance targets are met. Additionally, regular reporting of KPI evaluations must be conducted, including in the LAKIP of BP Batam for the year 2022.

By evaluating KPIs using the integration of the Performance Blueprint and Friedman's Four Quadrant Approach, BP Batam can gain a more comprehensive understanding of its performance. This will help identify challenges and opportunities for the future and plan necessary steps to achieve organizational goals.

Conclusions

In the evaluation of BP Batam's government performance, several challenges have been identified, such as the misalignment of performance planning with performance realization, insufficient monitoring and evaluation of performance planning implementation, inadequate resources, and a lack of coordination among various stakeholders in performance planning and implementation. To address these challenges, BP Batam can take several steps, such as strengthening coordination among various stakeholders in performance planning and implementation, conducting regular monitoring and evaluation of performance planning implementation, and ensuring the availability of adequate resources.

In the evaluation of BP Batam's performance, coercive, mimetic, and normative processes have been adopted to optimize performance measurement and utilize its results more effectively for control and performance monitoring. Furthermore, BP Batam also needs to ensure the alignment and consistency of information from planning to reporting documents in RPJMD, RKPD, TAPKIN, and LAKIP of BP Batam for the year 2022 and conduct an analysis of the constraints in LAKIP preparation to improve its quality.

In the evaluation of key performance indicators, BP Batam can use the Performance Blueprint and integrate Friedman's Four Quadrant Approach to map the KPIs to be evaluated and analyze organizational performance achievement. Subsequently, improvement actions can be taken by creating specific action plans based on the conducted analysis and continuously monitoring KPI achievement. By enhancing supervision, monitoring, and the quality of organizational performance planning and reporting, it is expected that BP Batam can minimize discrepancies, improve performance achievements, and achieve optimal success in attaining regional development goals.

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