



The Effect of Human Resources Competence, Independent Performance Measurement and Review Procedures on the Quality of Local Government Implementation Reports Central Lampung Regency

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Abstract

This The purpose of this study was to analyze and determine the effect of human resource competence, independent performance measurement, and review procedures on the quality of the Local Government Organiser Report, either partially or simultaneously. The sample used in this study was 48 employees who compiled the Regional Government Organiser Report for each Regional Apparatus Organization of Central Lampung Regency. The data collection techniques in this study were observation, questionnaires, and documentation. The results showed that human resource competence had a positive and significant effect on the Local Government Organization Report. Independent Performance Measurement has a positive and significant effect on the Local Government Organiser Report. Riviu procedures have a positive and significant effect on the Local Government Organiser Report. Human resource competencies, independent performance measurement, and review procedures simultaneously affect the quality of the Central Lampung Regency Local Government Organiser Report.

Keywords: Human Resources Competence, Independent Performance Measurement Review Procedures, and Quality of Local Government Organization Reports.

Introduction

Bureaucratic reform encourages increased transparency and accountability at both the central and local government levels, from the initial planning stage to the implementation, reporting, and evaluation stages (Yusuph & Guohua, 2017). These principles are needed to effectively measure the success of programs and activities and determine alignment with the vision and mission of the regional head (Onyango, 2019). The form of transparency and accountability of local government embodied in the implementation of regional autonomy authority signifies the evolution of democratic life in a nation (Hoa & Garcia, 2017). This development has logical

implications for local governments that have the right to regulate and manage their own affairs (Barusman & Habiburrahman, 2022). In line with efforts to build a government framework that is transparent, accountable, and responsive to the demands of change, regional heads are mandated to provide reports on the implementation of regional government (Waheduzzaman *et al.*, 2018).

The efforts of regional heads to report on the implementation of local government are manifested in various forms, especially through the Local Government Implementation Report (Zeho *et al.*, 2020). The Local Government Implementation Report is a very important evaluation tool that can provide guidance for local governments in carrying out their duties (Makalalag *et al.*, 2017). The local government administration report is a report submitted by the local government to the central government that contains the performance achievements of local government administration and the implementation of assistance tasks for one fiscal year. The local government administration report can be used as one of the evaluation materials for the purposes of coaching the local government (Munthe, 2022).

There are several factors that can affect the quality of local government reports that will be discussed in this study. These factors are human resource competence, independent performance measurement, and review procedures. Based on temporary observations, the Central Lampung Regency government administration report has not been carried out optimally due to the lack of accuracy of data collection officers in each Village Apparatus Organization, time management that has not run effectively and efficiently, and coordination that has not been well established between fields in the Village Apparatus Organization. Thus, the author is interested in conducting more in-depth research.

Literature review

a. Human Resource Competence

Human resource competencies are the skills and characteristics possessed by a civil servant in the form of knowledge, abilities, and behavioral attitudes needed to carry out the duties of his position professionally, effectively, and efficiently (Wahjusaputri & Fitriani, 2018). According to Mulang (2021) human resource competencies are abilities related to knowledge, skills, abilities, and personality traits

that have a direct impact on human performance. To manage performance effectively, it is very important to define employee performance, which includes the behavior exhibited by employees in the workplace and the use of employee skills, abilities, and knowledge to advance organizational goals (Ibrahim *et al.*, 2017). It can be concluded that human resource competence is the inherent ability of a person, which includes knowledge, skills, and attitudes relevant to the responsibilities of the role, which significantly affects the organization in achieving the desired goals (Sitopu *et al.*, 2021).

According to Bukhari & Pasaribu (2019), there are three components for the formation of competence, namely knowledge, skills, and work attitudes. Knowledge is related to understanding and applying relevant information in one's field of expertise and job responsibilities (Oktaviannur & Pratama, 2016). Individual skills show the capacity to carry out tasks well (Farida *et al.*, 2018). Work attitude includes creativity, a strong work ethic, and organizational skills (Barusman, 2019).

b. Independent Performance Measurement

The purpose of performance measurement is to assess skills such as expertise, discipline, leadership, and other aspects related to employee roles and responsibilities (Hersona & Sidharta, 2017). Implementing an effective employee performance measurement system can foster a positive work environment characterized by vitality, mutual respect across departments, and a sense of shared belonging within the organization (Barusman & Virgawenda, 2019). What is meant by independent performance measurement is the performance carried out by the local government itself (self-assessment) on the performance of all elements of the local government organization (regional head, Regional People's Representative Council, and regional apparatus) (Martin *et al.*, 2016). The self-assessment is conducted at the policy-making and implementation levels at the local level, using key performance indicators developed by the National Team for the Evaluation of Local Government Administration. To initiate this assessment, the Governor/Regent/Mayor establishes an evaluation team chaired by the Regional Secretary, with membership determined by the Governor/Regent/Mayor after obtaining input from the leadership of the Regional People's Representative Council.

According to Government Regulation No. 6/2008, there are indicators that are important components in the performance measurement system, namely key performance indicators, performance data collection techniques, performance measurement methodology, weighting analysis, and performance interpretation. Key performance indicators are important measures that indicate the effective implementation of government affairs. Performance data collection techniques are carried out by collecting information or facts regarding performance achievement in one fiscal year. Performance measurement methodology includes systematic and continuous assessment and comparison of the performance of local government administration. Analysis, weighting, and interpretation of performance results are carried out to ensure the achievement of objectives, track progress, and identify obstacles encountered during the implementation of activities so that they can be used as material for improvement in the future.

c. Review Procedure

The review procedure is a review process involving the examination of evidence of an activity to provide partial assurance that the activity has been carried out in accordance with established regulations, standards, plans, or norms (Novyarni & Aprileny, 2019). According to Safkaur & Sagrim (2019) the review procedure is a verification and assessment of basic data documents regarding the achievement of local government performance by a team of functional officials within the inspectorate. The aim is to provide limited assurance regarding the accuracy of information about the operation of local government, as described in the draft Local Government Implementation Report (Raudhatinur *et al.*, 2023).

In conducting the review, the Government Internal Supervisory Apparatus team must pay attention to the scope of testing the Local Government Implementation Report document. According to Permendagri Number 18 of 2020, the scope includes the suitability of the material and systematics of the local government organizer's report, the completeness of supporting evidence for key output performance indicators, and the validity of data on key output performance indicators.

Research Framework

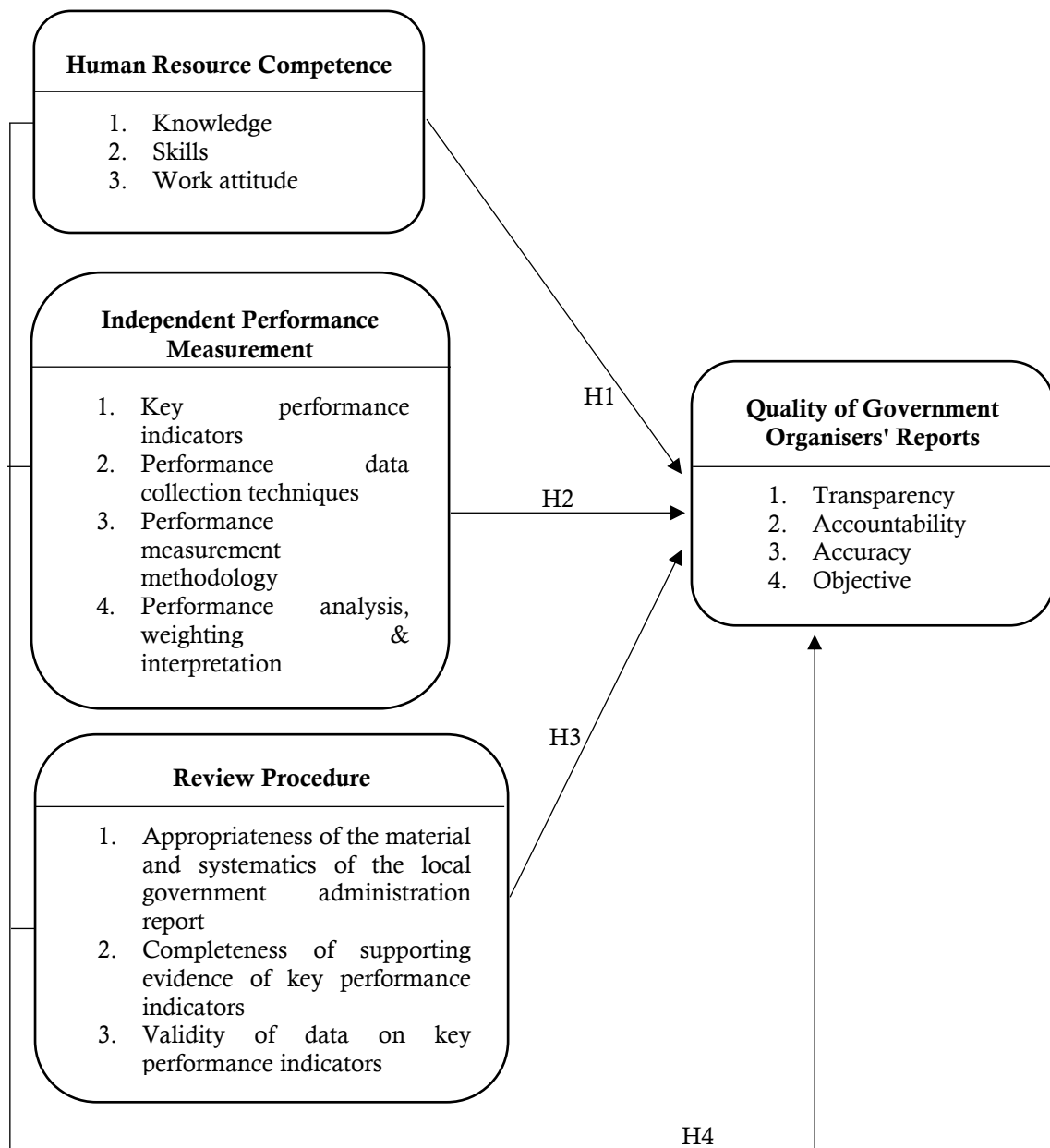


Figure 1. Framework

Hypothesis

Based on the problems and theories as described, the research hypothesis is formulated, namely:

1. Human Resources Competence affects the quality of the Central Lampung Regency Regional Government Administration Report.
2. Independent performance measurement affects the quality of the Regional Government Implementation Report of Central Lampung Regency

3. Review procedures affect the quality of the Regional Government Implementation Report of Central Lampung Regency.
4. Human resource competencies, independent performance measurement, and review procedures simultaneously affect the quality of regional government administration reports in Central Lampung Regency.

Methodology

This research uses descriptive and quantitative research methods. The descriptive method is a method for researching the status of human groups, an object, a condition, a system of thought, or a class of events in the present (Barusman, 2014). Descriptive research aims to make descriptive descriptions or paintings systematically, factually, and accurately about the facts, properties, and relationships between the phenomena being investigated (Malik & Verawati, 2016). Quantitative research is research that is widely required to use numbers, starting with data collection as well as the appearance of the results. The population in this study amounted to 92 people. The sample in this study amounted to 48 people, sampled using the Slovin formula. The data collection technique in this study was to use observation and questionnaire techniques. Observation technique in this study, direct observation was made to the object of research, namely the team and the secretariat of the Central Lampung Regency Regional Government Implementation Report Compilation Team, to obtain data on the achievement of outcome key performance indicators, output key performance indicators, and macro indicators of the Central Lampung Regency Regional Government Implementation Report. The questionnaire technique in this study is to distribute questionnaires containing statements regarding the variables to be studied.

Result And Discussion

Validity Test

A validity test is a function that shows how well the dimensions and elements of a variable and its indicators have been measured. The following are the results of the validity test based on each variable.

Table 1. Human Resource Competency Validity Test Results

Statement Item	Coefficient r-table	Coefficient r-count	Description
Statement 1	0,2845	0,665	Valid
Statement 2	0,2845	0,349	Valid
Statement 3	0,2845	0,418	Valid
Statement 4	0,2845	0,689	Valid
Statement 5	0,2845	0,691	Valid
Statement 6	0,2845	0,678	Valid
Statement 7	0,2845	0,450	Valid
Statement 8	0,2845	0,548	Valid
Statement 9	0,2845	0,664	Valid
Statement 10	0,2845	0,309	Valid

Source: Data Processed, 2024

Based on the validity test results in table 1, if consulted with the r-table with a significant level of 5%, the value of the r-table is 0.2845. It turns out that the r-count obtained is greater than the r-table, thus all statement items about Human Resource Competencies are declared "valid".

Table 2. Results of the Validity Test of Independent Performance Measurement

Statement Item	Coefficient r-table	Coefficient r-count	Description
Statement 1	0,2845	0,648	Valid
Statement 2	0,2845	0,448	Valid
Statement 3	0,2845	0,781	Valid
Statement 4	0,2845	0,351	Valid
Statement 5	0,2845	0,649	Valid
Statement 6	0,2845	0,826	Valid
Statement 7	0,2845	0,817	Valid
Statement 8	0,2845	0,509	Valid
Statement 9	0,2845	0.423	Valid
Statement 10	0,2845	0.317	Valid

Source: Data Processed, 2024

Based on the validity test results in table 2, if consulted with the r-table with a significant level of 5%, the r-table value = 0.2845, it turns out that the r-count obtained is greater than the r-table, thus all statement items about Independent Performance Measurement are declared "valid".

Table 3. Review Procedure Validity Test Results

Statement Item	Coefficient r-table	Coefficient r-count	Description
Statement 1	0,2845	0,503	Valid
Statement 2	0,2845	0,721	Valid
Statement 3	0,2845	0,374	Valid
Statement 4	0,2845	0,753	Valid
Statement 5	0,2845	0,490	Valid
Statement 6	0,2845	0,641	Valid
Statement 7	0,2845	0,821	Valid
Statement 8	0,2845	0,770	Valid
Statement 9	0,2845	0.394	Valid
Statement 10	0,2845	0.473	Valid

Source: Data Processed, 2024

Based on the validity test results in table 3, if consulted with the r-table with a significant level of 5%, the r-table value = 0.2845, it turns out that the r-count obtained is greater than the r-table, thus all statement items about the Review Procedure are declared "Valid".

Table 4. Validity Test Results of the Quality of Local Government Implementation Report

Statement Item	Coefficient r-table	Coefficient r-count	Description
Statement 1	0,2845	0,728	Valid
Statement 2	0,2845	0,675	Valid
Statement 3	0,2845	0,576	Valid
Statement 4	0,2845	0,931	Valid
Statement 5	0,2845	0,732	Valid
Statement 6	0,2845	0,853	Valid

Statement 7	0,2845	1,000	Valid
Statement 8	0,2845	0,999	Valid
Statement 9	0,2845	0.567	Valid
Statement 10	0,2845	0.532	Valid

Source: Data Processed, 2024

Based on the validity test results in table 4, if consulted with the r-table with a significant level of 5%, the r-table value = 0.295, it turns out that the r-count obtained is greater than the r-table, thus all statement items about the Quality of the Local Government Implementation Report are declared "valid".

Reliability Test

Reliability shows the consistency and stability of a score (measurement scale), thus, reliability includes two main things, namely measurement stability and the internal consistency of the measure.

Table 5. Reliability Test Results

No	Variable	Croncbach's Alpha	Description
1	Human Resource Competencies	0,893	Reliable
2	Self-Performance Measurement	0,756	Reliable
3	Review Procedure	0,742	Reliable
4	Quality of Local Government Report	0,764	Reliable

Source: Data Processed, 2024

Based on the results of the reliability test in table 5, the alpha value of Human Resources Competence is 0.893, Independent Performance Measurement is 0.756, Review Procedures are 0.742, and the Quality of Local Government Administration Reports is 0.764. So it can be concluded that the questionnaire used in this study was declared reliable because the Croncbach's alpha value was > 0.60. This means that the measuring instrument used in this study has the ability to provide consistent measurement results when measuring the same symptoms.

Multiple Regression Analysis

Table 6. Multiple Linear Regression Results

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	.713	.529		1.348	.184
	Human Resource Compensation	.486	.142	.398	3.428	.001
	Independent Performance Measurement	.408	.130	.346	2.239	.010
	Review Procedure	.283	.118	.265	2.401	.020

a. Dependent Variable: Quality of Local Government Implementation Report
Source: Data Processed, 2024

Interpretation

$$y = \alpha + b_1 x_1 + b_2 x_2 + b_3 x_3 + et$$

$$y = 0.713 + 0.486 x_1 + 0.408 x_2 + 0.283 x_3 + et$$

Based on table 6, it is interpreted that the value of $\alpha = 0.713$ means that if the competence of local government administration reports, independent performance measurement, and review procedures are constant and not carried out, the quality of local government administration reports is 0.713. The value of $b_1 = 0.486$ means that if independent performance measurement and review procedures are considered constant and human resource competencies are improved, the quality of local government administration reports will increase. The value of $b_2 = 0.408$ means that if human resource competencies and review procedures are considered constant and independent performance measurement is improved, the quality of local government administration reports will increase. The value of $b_3 = 0.283$ means that if human resource competencies and independent performance measurements are considered constant and review procedures are improved, the quality of local government administration reports will increase.

Hypothesis Test

Determination Correlation Test R

Table 7. Coefficient of Determination R

	Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	Human Resource Competency	.903 ^a	.816	.812	2.519
	Independent Performance Measurement	.643 ^a	.414	.402	.34415
	Review Procedure	.539 ^a	.290	.275	.37866

Source: Data Processed, 2024

Based on table 7, the correlation coefficient of human resource competence with the quality of local government administration reports is 0.903, meaning that the relationship between the two variables is in the "very high" category. The correlation coefficient of independent performance measurement with the quality of local government administration reports is 0.643, meaning that the relationship between the two variables is in the "high" category. The correlation coefficient of review procedures with the quality of local government administration reports is 0.539, meaning that the relationship between the two variables is in the "high enough" category.

T Test

The t-test is a hypothesis test used to determine the partial relationship of each variable which can be seen from the calculated t value of each variable as follows.

Table 8. T-test Results

		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	.713	.529		1.348	.184
	Human Resource Competency	.486	.142	.398	3.428	.001

Independent Performance Measurement	.408	.130	.346	2.239	.010
Review Procedure	.283	.118	.265	2.401	.020

Source: Data Processed, 2024

Based on table 8, it can be seen from the t-value of each variable that the t-value of the human resource competency variable is $3.428 > t\text{-table of } 2.015$ with a significance level of 0.001 ($p < 0.05$), so it is concluded that the human resource competency variable has a significant effect on the quality of the Central Lampung Regency local government administration report. The t-value of the independent performance measurement variable is $2.239 > t\text{-table of } 2.015$ with a significance level of 0.010 ($p > 0.05$), so it is concluded that the independent performance measurement variable has a significant effect on the quality of the Central Lampung Regency regional government administration report. The t-value of the review procedure variable is $2.401 > t\text{-table of } 2.015$ with a significance level of 0.020 ($p > 0.05$), so it is concluded that the independent performance measurement variable has a significant effect on the quality of the Central Lampung Regency regional government administration report.

F Test

The f test is a hypothesis test used to determine the effect of variables together. The results of the f test in this study can be seen as follows.

Table 9. F Test Results

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5.452	3	1.817	19.695	.000 ^a
	Residuals	4.245	46	.092		
	Total	9.697	49			

a. Predicators: (Constant), Human Resource Competencies, Independent Performance Measurement, Procedures

b. Dependent Variable: Quality of Government Implementation Report

Source: Data Processed, 2024

Based on the results of the f test in table 9, the F count is 19.695 with a significant level of 0.000. Because the probability or significant level is much smaller than 0.05, the competence of human resources, independent performance measurement, and review procedures simultaneously affect the quality of local government administration reports, H_0 is rejected and H_a is accepted. Thus, the fourth hypothesis, "human resource competencies, independent performance measurement, and review procedures simultaneously affect the quality of local government administration reports in Central Lampung Regency" is accepted.

Conclusion and Implication

Conclusion

Based on data analysis and research that has been conducted in the field, it can be concluded that Human Resource Competence has a positive and significant effect on the quality of the Central Lampung Regency Local Government Implementation Report. Independent performance measurement has a positive and significant effect on the quality of the Regional Government Implementation Report of Central Lampung Regency. Review procedures have a positive and significant effect on the quality of the Central Lampung Regency Local Government Implementation Report. Human resource competencies, independent performance measurement, and review procedures simultaneously have a positive and significant effect on the quality of the Central Lampung Regency Local Government Implementation Report.

Implication

The implications proposed in this study are based on the assessment criteria per indicator of human resource competence obtained by the smallest "skills or skills" indicator compared to other indicators. So it can be concluded that the Central Lampung Regency Government should be able to provide competency development for employees preparing reports on regional government administration through technical guidance, namely off-the-job and on-the-job training. Based on the assessment criteria per indicator of independent performance assessment, the "key performance indicators" indicator is the smallest compared to other indicators. So it can be concluded that the Central Lampung Regency Government needs to increase the understanding and attention of the leadership, especially the leadership of the

Regional Apparatus Organization, to the importance of the Regional Government Implementation Report. Based on the assessment criteria per indicator of the review procedure, it is found that "the suitability of the material and systematics of the regional government administration report" tends to be the smallest compared to other indicators. So it can be concluded that the Central Lampung Regency Government should further increase the number of functional auditors who review the Local Government Implementation Report documents and increase the time given to review the local government implementation report documents, namely for one week, as stated in the SOP for checking the validity of data, to 10 working days, so that the Local Government Implementation Report can be reviewed.

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