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Development Of Human Resource Quality Through The Application Of Performance Management System at KPPBC TMP A Bogor

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Abstract

This research examines the role of performance management in improving the quality of human resources and organizational effectiveness in the Treasury Section of the Supervision and Service Office of Customs and Excise Type Madya Pabean A Bogor (KPPBC TMP A Bogor). The study focuses on how the performance management system, including performance planning through Performance Agreements (PK) and Employee Performance Targets (SKP), individual performance dialogue, periodic monitoring, and evaluation based on measurable indicators, is implemented and contributes to increasing accountability, work coordination, and achievement of organizational targets. The research uses a descriptive qualitative approach based on literature studies analyzed through policy documents, internal reports, and Ministry of Finance regulations. The results show that the performance management system is able to clarify work expectations, strengthen collaboration, and improve the quality of business processes in the Treasury Section. In addition, the application of the system impacts the increasing competence of employees, a more adaptive work culture, and alignment between individual performance and organizational goals. These findings affirm that performance management is not only a monitoring mechanism but also a strategic instrument in the continuous development of employees.

Key words: customs and excise, organizational effectiveness, performance management, employee performance targets (SKP), human resources.

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INTRODUCTION

In the era of globalization and increasingly fierce business competition, the development of human resource (HR) quality becomes one of the main pillars in organizational success. The development of HR quality is closely related to efforts to increase employee productivity and adaptability. Organizational trust (internal trust) and organizational culture mediate the relationship between participation/employee voice and public performance, so that increasing employee capabilities (through empowerment and employee voice) impacts the quality of public services (Iddrisu and Mohammed 2024). Therefore, HR development must be carried out through an integrated approach between the development of technical competencies, coaching of work behavior, and strengthening of organizational culture.

Human Resources (HR) are a strategic asset that plays a fundamental role in determining organizational success. HR is one of the most important and crucial elements in an organization, because organizational success greatly depends on HR that demonstrate high performance. According to Mokobombang and Natsir (2024), a systematic HR development strategy through continuous training, objective performance evaluation, and career planning can improve HR quality and ultimately enhance organizational performance. High-performance HRM practices, such as training, competency-based selection, reward systems, and employee participation, can increase work commitment and employee readiness to face changes, thus impacting organizational performance improvement (Alqudah, Carballo-Penela, and Ruzo-Sanmartín 2022). This confirms that HR is the main pillar in achieving performance in the public sector.

Organizational effectiveness refers to the organization's ability to achieve goals by optimally utilizing resources. Nurcahyo, Sudiyono, Rachmawati, Widagdo, & Ali (2024) show that value-based human capital development (in their research: Maqasid Syariah) can empower employees to not only improve technical competencies but also work ethics and morals, which ultimately strengthens organizational effectiveness sustainably. Effectiveness is influenced by factors such as leadership, organizational culture, work structure, and the quality of decision-making. However, among these factors, HR has the most significant contribution because humans are the main executors of all organizational activities. Organizations will find it difficult to achieve effectiveness if not supported by competent, motivated HR with high commitment to organizational goals. Therefore, organizational effectiveness is closely related to the success of HR management, especially through the implementation of structured and strategic performance management systems.

Performance management is a series of activities utilizing resources to improve performance in order to achieve organizational goals (Kementerian Keuangan Republik

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Indonesia 2022). Performance management is one of the crucial aspects in public organizations to increase the efficiency and effectiveness of services. Performance management helps ensure that everyone in the organization understands their roles and how they can contribute to the overall goals. This creates transparency and accountability, which are very important for long-term success. An effective performance management system provides a foundation for organizations to set performance standards, conduct objective evaluations, and design needs-based training programs (Ratna Wati and Almadana 2025). Meanwhile, excellent HR performance in the public sector is not only determined by technical abilities but also the quality of work culture and management structures that support employee participation (Zolak Poljašević, Gričnik, and Šarotar Žižek 2025). The performance management system plays an important role in increasing employee motivation and competence. Competency-based performance management can increase government organizational productivity by up to 30% (Pulakos et al. 2015). The effectiveness of the performance management system depends on the clarity of goals, valid measurements, managerial ability in providing feedback, and the system's linkage to organizational strategy (Araújo et al. 2024).

In the context of government organizations, especially in the field of customs and excise, HR quality development becomes the key to achieving high organizational effectiveness. The Customs and Excise Supervision and Service Office Type Madya Pabean A Bogor (KPPBC TMP A Bogor), as one of the implementing units in the Directorate General of Customs and Excise, plays an important role in customs supervision and services to support the national economy. Without an effective performance management system, HR quality will not be optimal, thus impacting the low effectiveness of the organization in achieving targets such as increasing state revenue and reducing customs violations. Organizational performance success is greatly influenced by the quality of HR capable of carrying out complex and multifunctional public supervision and service tasks. Based on this background, the research problem is how the implementation of the performance management system contributes to HR quality development and organizational effectiveness at KPPBC TMP A Bogor, especially in the Treasury Section.

This research is expected to provide significant benefits to readers by presenting a clear view of the function of human capital management in influencing the performance of an organization, especially at the KPPBC TMP A Bogor. By conducting a literature review, this research aims to deliver a brief review from a theoretical perspective on the role of human resources. In addition, this research is also intended to contribute to the development of theory and our knowledge about the important function of human resources in achieving organizational success.

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LITERATURE ANALYSIS AND METHODOLOGY

In this research, the researcher applies a qualitative approach using a descriptive literature study method. The qualitative approach is chosen because it can provide a deep understanding of phenomena experienced by individuals or groups in real-life contexts. According to the book Introduction to Research Methodology by Abubakar (2021, hlm.123), "The main principle of the qualitative analysis technique is to process and analyze the collected data into systematic, orderly, structured, and meaningful data." Thus, this research does not focus on numbers, but on a deep interpretation of narrative data.

This research describes and analyzes the application of the performance management system at KPPBC TMP A Bogor in the Treasury Section. Data is collected secondarily through document analysis, such as annual performance reports and internal policy documents. Data analysis techniques include data collection, data reduction to identify main themes, and data presentation in the form of a descriptive narrative.

RESEARCH AND RESULTS

Based on the Minister of Finance Regulation on the Organization and Work Procedures of Vertical Agencies of the Directorate General of Customs and Excise (2016), KPPBC TMP A Bogor has the duty to carry out supervision and services in the field of customs and excise within the area of authority of KPPBC TMP A Bogor, in accordance with laws and regulations. The organizational structure of KPPBC TMP A Bogor is depicted in the image below:



Chart 1. Organizational Structure of KPPBC TMP A Bogor

The Treasury Section has the duty to collect and administer import duties, export duties, excise taxes, and state levies that are collected in accordance with regulations by the Directorate General of Customs and Excise.

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Organizational Resources

In carrying out its duties and functions, the KPPBC TMP A Bogor is supported by Human Resources consisting of 146 (one hundred forty-six) employees (data as of September 30, 2025). Of this total, the number of employees placed in the Treasury Section is 10 (ten) people. This number consists of 1 (one) person serving as the Head of the Treasury Section (Echelon IV) and 9 (nine) people as Implementers in the Treasury Section. The detailed breakdown of Human Resources in the Treasury Section based on educational qualifications and ranks can be seen in the table below:

Table 1. Human Resources Based on Formal Education

ECHELON	PENDIDIKAN					
	S3	S2	S1	D3	D1	Total
Echelon IV	-	1	-	-	-	1
Implementers	-	-	5	3	1	9
Total	0	1	5	3	1	10

Meanwhile, when viewed based on ranks, the human resources in the Treasury Section of KPPBC TMP A Bogor are divided as follows:

Table 2. HR Data Based on Ranks

ECHELON	GROUP									
	IV.b	IV.a	III.d	III.c	III.b	III.a	II.d	II.c	II.b	Total
Echelon IV	-	1	0	-	-	-	-	-	-	1
Implementers	-	-	1	0	2	1	0	4	1	9
Total	0	1	1	0	2	1	0	4	1	10

Based on age, the human resources in the Treasury Section of KPPBC TMP A Bogor are divided in the table as follows:

Table 3. HR Data Based on Age

ECHELON	AGE					
	56 - RAL	51 - 55	41 - 50	31 – 40	18 - 30	Total
Echelon IV	-	1	-	-	-	16
Implementers	-	-	1	3	5	94
Total	5	18	34	48	41	146

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Based on gender in the Treasury Section, male employees number 8 (eight) people and female employees number 2 (two) people.



Figure 1. HR Data Based on Gender

In principle, performance management in the Treasury Section is the same as performance management in the Ministry of Finance environment. Performance management in the Treasury Section is implemented based on the principles of objectivity, measurability, accountability, participation, and transparency. The implementation of performance management applies to organizations and Civil Servants (ASN) in the Ministry of Finance and its vertical units by referring to national provisions related to performance management.

Performance Planning

In performance planning, KPPBC TMP A Bogor uses a performance management system based on the Balanced Scorecard (BSC). The system aims to translate Vision, Mission, Goals, and Strategies into an operational framework and to help realize maximum organizational and employee performance. The success of an organization in improving performance can be measured, among others, through the achievement of performance targets set in the performance planning document. Performance planning also considers risk management through the process of analyzing external and internal conditions. The preparation of performance planning documents is part of the implementation of the strategic planning system as illustrated as follows:

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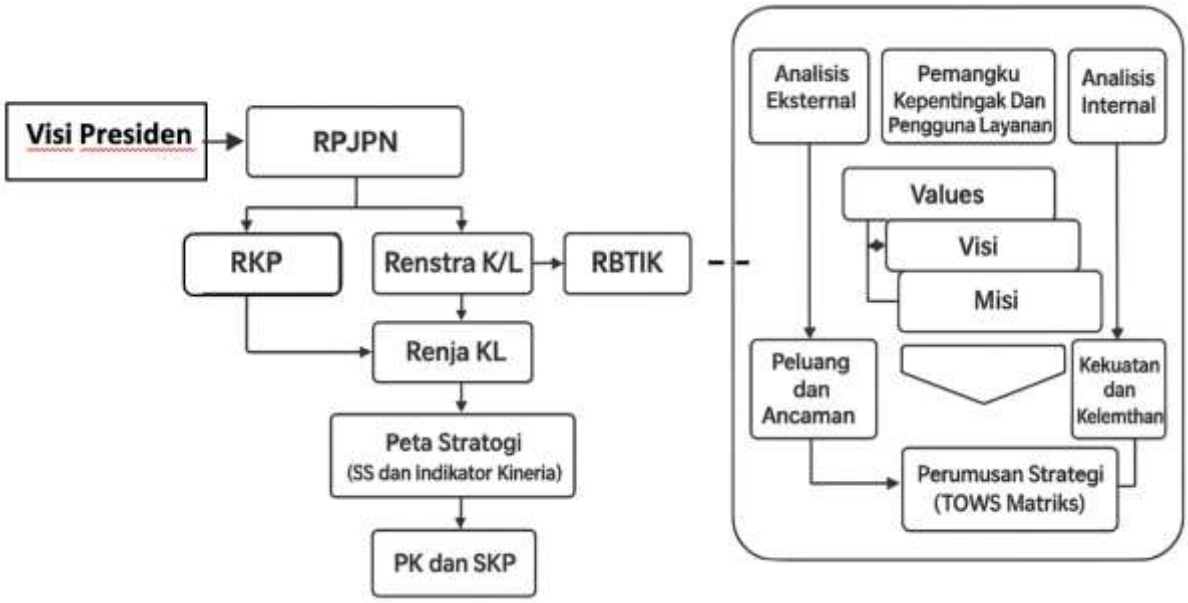


Chart 2. Strategic Planning

The application of performance management in the Ministry of Finance is divided into six levels consisting of:

a. Kemenkeu-Wide, which is performance management at the Ministry level, namely the Minister and Deputy Minister.
b. Kemenkeu-One, which is performance management at the level:
   1) Work Unit Owner (UPK)-One;
   2) Non-UPK Leading High Officials;
   3) Special Staff; and
   4) Experts.
c. Kemenkeu-Two, which is performance management at the level:
   1) UPK-Two;
   2) Non-UPK Leading Pratama Officials; and
   3) Functional officials responsible to the High Leadership of UPK One.
d. Kemenkeu-Three, which is performance management at the level:
   1) UPK-Three;
   2) Non-UPK Administrator Officials; and
   3) Functional officials equivalent to administrator officials.
e. Kemenkeu-Four, which is performance management at the level:
   1) Supervisory Officials; and
   2) Functional officials equivalent to supervisory officials.

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f. Kemenkeu-Five, which is performance management at the level:
   1) Implementers; and
   2) Functional equivalents to implementers.

The position of KPPBC TMP A Bogor is at the Kemenkeu-Three level, while the Treasury Section is at the Kemenkeu-Four level.

Performance planning includes the process of preparing and establishing performance documents, consisting of:

a. Performance Agreement (PK)

   Performance Agreement is a document of agreement between the UPK Leader and the UPK Leader above it. This performance agreement contains assignments from the higher agency leader to the lower leader (top-down) to carry out programs/activities accompanied by performance indicators. In this case, the Treasury Section of KPPBC TMP A Bogor as UPK Kemenkeu-Four receives mandates/tasks from KPPBC TMP A Bogor as UPK Kemenkeu-Three.



Chart 3. Classification of Performance Unit Owners

b. Employee Performance Targets (SKP)

   Employee Performance Targets are an agreement document made as a result of performance dialogue between the employee and their respective direct supervisor regarding the performance plan to be achieved in a certain period. The success of an organization in achieving performance is influenced by the achievement of performance targets that have been set in the SKP of the employees in that organization.

   In preparing the SKP, it must include, among others:

   1) Work Results, consisting of Main Work Results (HKU) and Additional Work Results (HKT), each of which has components of planned work results, Individual Performance Indicators (IKI), indicator aspects (quality, quantity, time, and/or cost), targets, and perspectives. HKU is the work result that reflects the description of an employee's position based on work dialogue with the leader. Meanwhile, HKT is additional tasks outside the job description, not contained in the main work results plan that is set, and innovations that have been carried out and proven with a decision letter/certificate/assignment letter from the work unit leader.

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HASIL KERJA					
NO	RENCANA HASIL KERJA PIMPINAN YANG DIINTERVENSI	RENCANA HASIL KERJA	ASPEK	INDIKATOR KINERJA INDIVIDU	TARGET
(1)	(2)	(3)	(4)	(5)	(6)
A. UTAMA					
1	Pelayanan dan Komunikasi Publik yang Optimal	Pelayanan dan Komunikasi Publik yang Optimal	Kuantitas	Indeks ketepatan waktu janji layanan penarikan / pengembalian jaminan untuk Kawasan Berikat pada Cluster 13-14	3.2
B. TAMBAHAN					
1	Organisasi dan SDM yang berkinerja tinggi	Organisasi dan SDM yang berkinerja tinggi		Persentase Pelaksanaan Kegiatan Cabang Olahraga Bulutangkis	73%

Figure 2. Employee Work Results

2) Work Behavior, consisting of work behavior standards and expected expectations.

PERILAKU KERJA		
1	Berorientasi pelayanan	
	- Memahami dan memenuhi kebutuhan masyarakat - Ramah, cekatan, solutif, dan dapat diandalkan - Melakukan perbaikan tiada henti	Ekspektasi Khusus Pimpinan: Memberikan pelayanan sesuai dengan kebutuhan kepada seluruh pemangku kepentingan tanpa membeda-bedakan, bertindak berdasarkan kompetensi diri, dan senantiasa melakukan perbaikan dalam rangka meningkatkan mutu pelayanan.
2	Akuntabel	
	Melaksanakan tugas dengan jujur, bertanggung jawab, cermat, disiplin, dan berintegritas tinggi	Ekspektasi Khusus Pimpinan:

Figure 3. Employee Work Behavior

3) SKP Attachments, containing the resources needed, accountability scheme, and consequences of employee performance achievement.

KEMENTERIAN KEUANGAN PERIODE PENILAIAN: 2025

DUKUNGAN SUMBER DAYA	
1.	10 pegawai
2.	*Pegawai membutuhkan peralatan kerja antara lain komputer/laptop, alat tulis, dan lain-lain.*

SKEMA PERTANGGUNGJAWABAN								
1.	*Hasil kerja dilaporkan secara triwulanan*							
	No	IKI	Target					
			Q1	Q2	Smt. I	Q3	s.d. Q3	Q4	Y
	1	Persentase penyelesaian piutang bea dan cukai	78%	78%	78%	78%	78%	78%	78%

KONSEKUENSI	
1.	*Apabila target kinerja tercapai maka diberikan penghargaan sesuai ketentuan yang berlaku.*
2.	*Apabila target kinerja tidak tercapai maka diberikan pembinaan dan/atau sanksi sesuai ketentuan yang berlaku.*

Figure 4. Employee Performance Targets Attachments

The preparation of SKP is carried out hierarchically starting from translating organizational strategic targets into the SKP of the UPK leader, which is carried out through performance dialogue along with the refinement process of preparing the Performance Agreement (PK) of the UPK leader. The UPK leader's SKP then becomes a reference hierarchically for the preparation of SKP of employees at the lower level, which can be prepared simultaneously through Individual Performance Dialogue by

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referring to related documents, such as PK and the results of internal and external condition analysis. The process involves the SKP owner, the leader of the SKP owner, the performance manager, and the financial manager at the performance unit owner.

Implementation and Monitoring of Performance

Performance implementation is a process carried out by the unit and/or employee to achieve performance targets. Performance implementation is a process carried out by the unit to achieve performance targets, including, among others, the implementation of strategic initiatives, action plans, and risk mitigation plans. In addition, in the context of performance implementation, processes of monitoring, coaching, and changes to the Performance Agreement are carried out if necessary.

In performance management, employee performance dialogue has a very important role as a communication medium between direct supervisors and employees, covering performance planning, performance implementation, performance evaluation, and follow-up in order to achieve work results and work behavior targets to support organizational performance, which is organized directly/face-to-face and/or indirectly/using certain media. In the Ministry of Finance environment, performance dialogue is poured into Individual Performance Dialogue (DKI) which is carried out every month or incidentally and reported at least 1 (one) time in 3 (three) months through the employee performance management application.

Evaluation and Assessment of Performance

The implementation of performance evaluation includes organizational performance evaluation and employee performance evaluation.

a. Organizational Performance Evaluation

Organizational performance evaluation produces 3 (three) types of output, namely Organizational Performance Value (NKO), Organizational Performance Value based on Performance Commitment Quality (NKO K3), and Organizational Performance Predicate. The calculation method for the three outputs is carried out in accordance with the following mechanism:

1) Organizational Performance Value (NKO)

It is the overall value of the achievement of Key Performance Indicators (IKU) of an organization set in the PK by calculating the IKU weight and perspective weight. The NKO calculation stages start with identifying raw data, calculating IKU realization, IKU achievement index, strategic target value, perspective value, until obtaining NKO.

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2) Organizational Performance Value based on Performance Commitment Quality (NKO K3)

NKO K3 is NKO based on Performance Commitment Quality (K3) set in the PK. Organizational performance assessment is calibrated by calculating Performance Commitment Quality (K3) which produces the output of Performance Commitment Quality Value (K3 Value). This aims to better reflect real performance and differentiate performance between units objectively. K3 assessment is carried out before the triannual period when the KK is set to end. K3 Value is the sum of 2 (two) elements, namely:

a) IKU Quality Value, with a weight of 60% (sixty percent); and
b) IKU Target Quality Value, with a weight of 40% (forty percent).

3) Organizational Performance Predicate

Organizational Performance Predicate is a predicate given as a basis in determining the distribution of employee performance predicates. The determination of Organizational Performance Predicate follows the following provisions:

Predikat	NKO
Istimewa	>100
Baik	90 ≤ NKO ≤ 100
Butuh Perbaikan	70 ≤ NKO < 90
Kurang	50 ≤ NKO < 70
Sangat Kurang	<50

Figure 5. Organizational Performance Predicate

b. Employee Performance Evaluation

Employee performance evaluation is carried out on employee work results and work behavior, producing Employee Performance Value (NKP) and Employee Performance Predicate.



Figure 6. Employee Performance Evaluation Mechanism

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Based on its period, employee performance evaluation is divided into 2 (two) categories, namely Periodic Performance Evaluation and Annual Performance Evaluation.

- Periodic Performance Evaluation is carried out every certain period by considering the organizational performance value for that period.
- Annual Performance Evaluation is carried out at the end of the period, at the latest by the end of January of the following year.

Employee Performance Evaluation is carried out by calculating the Employee Performance Achievement component, which is the result of calculating HKU and HKT.

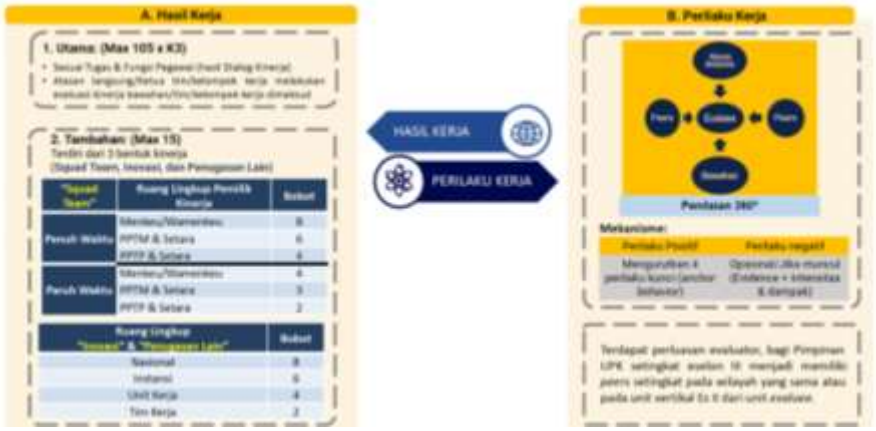


Figure 7. Employee Performance Evaluation

CONCLUSION AND RECOMMENDATIONS

The implementation of performance management in the Treasury Section has been running in accordance with the Ministry of Finance regulations with the principles of objectivity, measurability, accountability, participation, and transparency, thus providing a clear basis for employees in achieving the set targets. Performance planning through PK and SKP plays an important role in clarifying roles, expectations, and success indicators at each level, while encouraging effective communication through performance dialogue. Regular implementation and monitoring of performance through Individual Performance Dialogue has proven to increase coaching and help adjust work strategies according to operational dynamics. Performance evaluation through NKO and NKP provides a comprehensive picture of achievement results, as well as a basis for giving performance predicates and competency development recommendations. Overall, performance management contributes significantly to improving HR quality, business process effectiveness, and achieving Treasury Section targets. To improve system effectiveness, it is recommended to strengthen employee capacity through continuous training, optimize performance dialogue as a

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coaching and mentoring tool, develop a collaborative work culture across sections, increase the use of information technology in performance monitoring and analysis, and conduct in-depth evaluations of implementation obstacles such as workload, task distribution, and HR readiness so that system improvements can be carried out comprehensively and sustainably.

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