HR Development Strategy Based on Achievement and Competency Assessment to Improve Performance at BPKAD Toba

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Abstract

The development of the digital era and the demands of bureaucratic reform require government institutions to transform human resource management to improve the quality of public services. The Regional Financial and Asset Management Agency (BPKAD) as an institution that manages regional finances and assets is required to have competent and high-performance human resources to support good governance. This study aims to analyze the strategy of human resource development based on achievement and competency assessment in improving employee performance at BPKAD Toba. This study uses a qualitative research method with a descriptive approach. The research population is all employees of BPKAD Toba totaling 52 people, with a purposive sampling technique to select informants who are representative of various levels of positions and work units. This research shows that human resource development must be in line with national regulations such as the merit system, SPBE, and SAKIP. Digital performance assessment (MyASN, e-Kinerja) is considered important for objectivity and transparency. The focus of competencies includes regional finance, digital literacy, and leadership through training, certification, and coaching. Indicator-based evaluation is integrated in organizational planning. Challenges such as budgets, resistance, and regulations are overcome with collaboration, e-learning, and change management.

Keywords: Human Resources Development, Achievement Assessment, Competencies, Employee Performance

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Introduction

The quality of competent and high-performance human resources is the main key in achieving organizational goals and providing optimal public services to the community. This is in line with the New Public Management paradigm which emphasizes efficiency, effectiveness, and accountability in the administration of government. Therefore, organizations need to invest resources in employee development to ensure that they have the necessary capabilities to contribute optimally (Zakian et al., 2024). The Regional Financial and Asset Management Agency (BPKAD) of Toba Regency as one of the Regional Apparatus Organizations (OPD) has a strategic role in the management of regional finances and assets. BPKAD is responsible for planning, implementing, administering, reporting, and accounting for regional finances, as well as the management of regional property. Efforts in order to support the achievement of the goal of regional autonomy effectively and efficiently, the regions, both at the district/city and provincial levels, are given the authority to take care of mandatory government affairs, which are related to basic services (Kumaat et al., 2021). Demands on the performance of the state civil apparatus are increasing. The public expects quality, transparent, and accountable public services. To meet these expectations, a human resource development strategy is needed. All processes in a company or organization will not be able to run properly if the organization does not have or lacks human resources in carrying out a process in the organization (Rizky, 2022). Human resource development cannot be done arbitrarily, but must be based on accurate data and information about the existing condition of human resources, including the level of achievement and competence possessed. The implementation of organizational strategies so that the achievement is optimal, must be supported by the competence and performance of human resources (Hendriyaldi & Yanti, 2021).

The performance assessment of the work performance of the State Civil Apparatus (ASN) is a strategic instrument that not only functions as a tool for evaluating individual performance, but also as a foundation for organizational capacity development in realizing effective and accountable governance. Work performance assessment is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (A. P. Mangkunegara, 2019). The work performance assessment system is through the determination of measurable and specific performance targets in accordance with the tasks and functions of each field, ranging from budget management, financial administration, to regional asset management, using key performance indicators (KPIs) which include aspects of quantity, quality, time, and cost. This system not only provides objective feedback to each ASN about their performance achievements, but also serves as a basis for decision-making related to career development, reward and punishment, as well as identification of training needs and competency development, so that it can ultimately encourage the improvement of the quality of public services in the field of regional financial management and strengthen the accountability of public resource management.

The element that plays the most important role in the success of a company is human resources who are competent in their fields (Nilam, 2019). According to (Sutrisno, 2016) competence is an ability based on skills and knowledge supported by work attitudes and their application in carrying out tasks and work according to the set requirements. Competency measures the abilities and skills that employees have in carrying out their duties and responsibilities. In accordance with the latest position competency standards and development needs of at least 20 JP per year, competency assessment is the basis for mapping the ability gap and developing human resources that are right on target, so that each BPKAD ASN has the optimal capacity to manage regional finances to realize a clean, service, and high-performance bureaucracy.

Law Number 5 of 2014 concerning the State Civil Apparatus mandates that the development of human resources of the apparatus must be carried out to improve professionalism. Similarly, Government Regulation Number 11 of 2017 concerning Civil Servant Management emphasizes the importance of performance assessment and competency development systems as an integral part of human resource management. The success of regional financial and asset management is highly dependent on the quality of human resources based on the description, research on "Human Resources Development Strategy Based on Achievement and Competency Assessment to Improve Performance at BPKAD Toba".

Literature Review

Performance

In order to achieve short-term and long-term goals in a company, it is very necessary to have a qualified workforce or employees (Wijaya, 2023). The meaning of performance is the result of work that has been obtained by a person based on his work behavior in carrying out his activities at work (Sutrisno, 2016). (A. A. A. P. Mangkunegara, 2016) argues that employee performance is the result of a person's work gain, both in quality and quantity that has been achieved by employees to carry out their duties in accordance with the responsibilities that have been given. According to Sedarmayanti (2011) in a study (Surbakti & Sihombing, 2022) Performance is a translation of performance which means the work of a worker, a management process or an organization as a whole where the work results must be shown concrete and measurable evidence (compared to predetermined standards).

Human Resource Development

One of the ways that companies do to maintain the quality of employee performance is by holding training and development activities, especially in the digital era like today. The development of digital technology is also a major need in the process of improving the Company's management (Wijaya, 2023). Because in this digital era, there are so many technologies that are developing very rapidly so that employee training and development in accessing this technology can help employees in pursuing these technological developments (Gustiana et al., 2022). According to (Noe, 2020) development refers to training, formal education, work experience, relationships, and assessments of personalities, skills, and abilities that help employees prepare for future jobs or positions. According to (Kurniawati, 2020) human resource development aims to, among other things, improve employees' abilities, skills, and attitudes, so that they can work better effectively and efficiently in achieving company goals. Another definition of development is an effort to improve the conceptual, theoretical, technical and moral abilities of employees according to the needs of their work or position through the training and education process (Hasibuan, 2019).

Achievement

Performance appraisal is essential in an organization to achieve the goals of a company. Achievement assessment is feedback for the employee himself, because to achieve the goals of the assessment system is related to the employee's work results. (Hasibuan, 2017) states that work achievement is a result of a work achieved by a person in carrying out tasks that have been assigned to each employee based on skills, experience and seriousness as well as time. Work achievement is the result of work that can be achieved by a person or group of people in a company in accordance with their respective authorities and responsibilities in an effort to achieve the company's goals legally, not against the law and not contrary to morals or ethics (Rivai & Sagala, 2013). According to researchers, every organization, both small-scale and large-scale, work performance needs to be evaluated as a

basis for decision-making on raising salaries, assignments, promotions, training needs and several other things that affect employees in carrying out their duties.

Competence

Competency refers to a person's knowledge, skills, abilities or personality characteristics that directly affect his or her job performance. In each company, employees have different skills. Competency is a guideline that companies can use to show their employees about the right job (Arief & Nisak, 2022). According to (Wibowo, 2016) Competency is the ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude demanded by the job. Competency is an ability to carry out or perform work or tasks based on skills and supported by work attitudes demanded by the job standards. This means that competence is a person's skills and knowledge in a certain field that can be used in improving the quality of a company or organization in accordance with expectations and in accordance with the quality standards of the company or organization (Arna, 2022).

Research Methodology

This study uses a qualitative descriptive approach. According to (Sugiyono, 2021) the descriptive qualitative research method is a research based on the philosophy of postpositivism used to research the condition of natural objects where the researcher is the key instrument. This research aims to describe and analyze human resource development strategies based on achievement and competency assessment in an effort to improve performance at BPKAD Toba. Data was obtained through interviews, observations, and documentation of BPKAD Toba ASN which amounted to 52 people as a population as well as a research sample.

Results

Respondent Characteristics

This study involved 52 employees of BPKAD Toba Regency who were selected using the saturated sample technique. The characteristics of the respondents can be seen in the following figure:
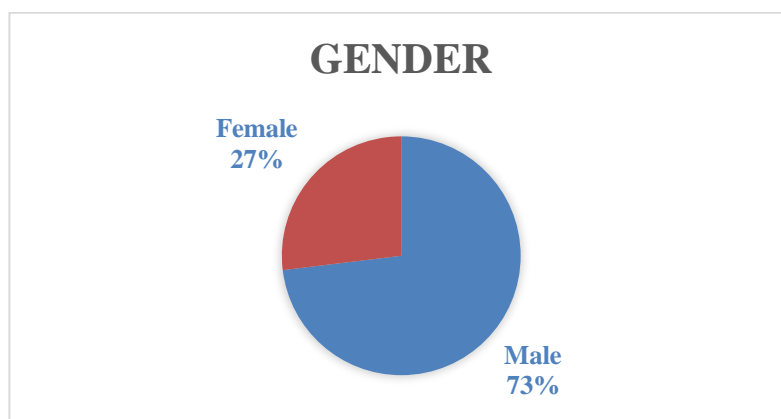

Figure 1. Characteristics of Respondents by Gender
Source: Processed Author, 2025

Based on figure 1. It is known that out of a total of 52 respondents, the majority were male as many as 38 people or 73%, while female respondents amounted to 14 people or 27%. This shows that participation in this study is dominated by male respondents.
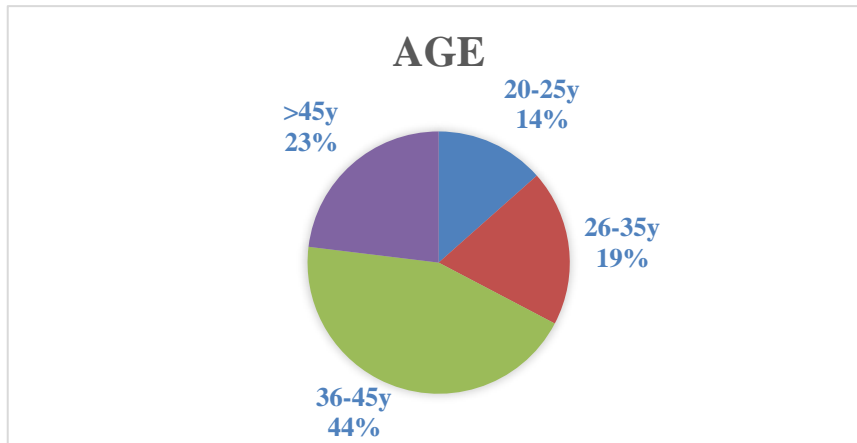
Figure 2. Characteristics of Respondents by Age
Source: Processed Author, 2025

Based on figure 2, it is known that the majority of respondents are in the age range of 36-45 years as much as 44%. Furthermore, respondents aged over 45 years were 23%, followed by the age group of 26–35 years old at 19%, and the least respondents aged 20-25 years at 14%. This data shows that most of the respondents are at a mature productive age who has the potential to have enough work experience.
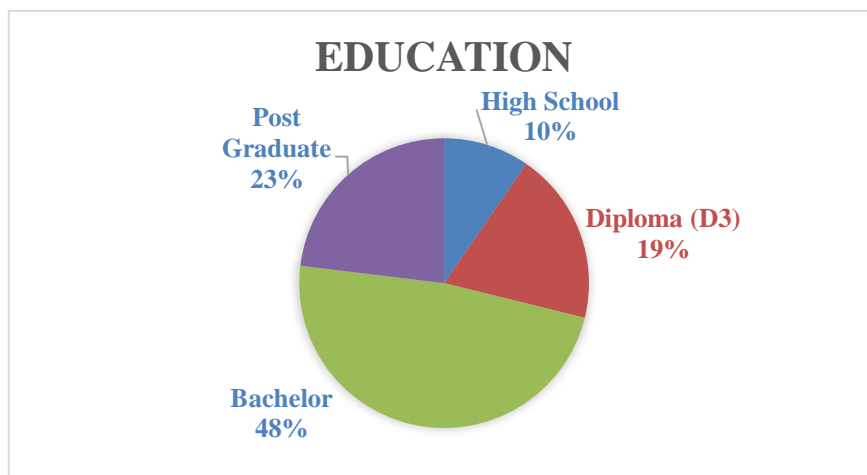

Figure 3. Characteristics of Respondents Based on Education
Source: Processed Author, 2025

Based on figure 3. It is known that the majority of respondents have a Strata-1 (Bachelor) educational background of 48%. Then, 23% of respondents were Strata-2 (Postgraduate) graduates, 19% were Diploma (D3) graduates, and the remaining 10% came from high school/vocational education levels. This shows that most of the respondents have a higher level of education, which is relevant in supporting analysis related to human resource development strategies in government agencies.
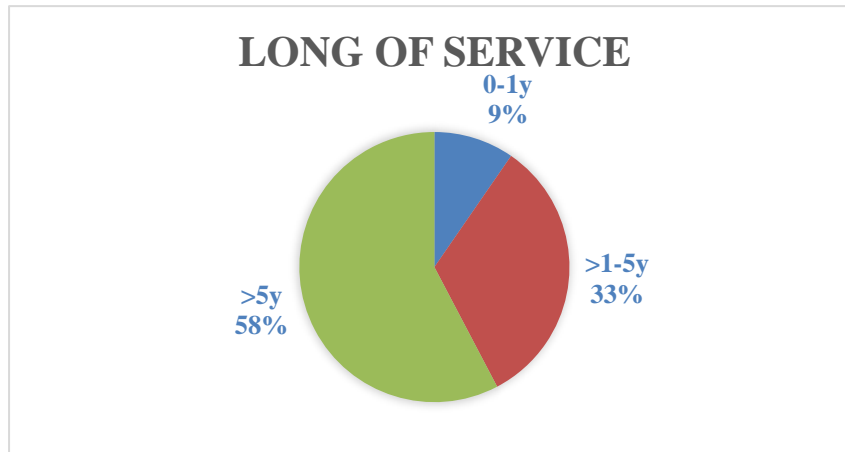
Figure 4. Characteristics of Respondents Based on Length of Service
Source: Processed Author, 2025

Based on figure 4. It can be seen that the majority of respondents have a working period of more than 5 years, which is 58%. Furthermore, 33% of respondents had a tenure between 1 and 5 years, and only 9% had a tenure of less than 1 year. This data indicates that most of the respondents have a long work experience, which can provide an in-depth view of the implementation of HR development strategies in the agency.

HR Development Strategy Based on Achievement Assessment

The development of HR strategies at BPKAD Toba must refer to the regulatory framework that has been set by the central government, especially the implementation of the merit system as mandated in Law Number 5 of 2014 concerning the State Civil Apparatus. Based on Article 2 of the ASN Law, the management of ASN must be based on a merit system that emphasizes qualifications, competencies, and performance in a fair and reasonable manner without distinguishing political background, race, skin color, religion, origin, gender, marital status, age, or disability condition. The implementation of this merit system requires fundamental improvements in the performance assessment system which currently still faces obstacles of objectivity and consistency.

Government Regulation Number 30 of 2019 concerning the Assessment of Civil Servant Work Performance provides a clear framework for the development of a measurable assessment system. Article 12 of this PP stipulates that work performance assessment is carried out using an information system application that is integrated with the ASN information system. BPKAD Toba needs to optimize the use of the MyASN application and e-Performance that have been developed by BKN in accordance with BKN Circular Letter Number 3 of 2022 concerning the Use of the MyASN Application for Work Performance Assessment. The use of this digital application not only increases the accuracy of assessment but also allows real-time monitoring of the achievement of each employee's performance targets.

Digital transformation in human resource management must also be aligned with Presidential Regulation Number 95 of 2018 concerning Electronic-Based Government Systems (SPBE). Article 15 of the SPBE Presidential Regulation requires each government agency to integrate its information system with the national SPBE architecture. In the context of human resource development, BPKAD Toba must integrate the achievement assessment system with national platforms such as SIASN (ASN Information System) managed by BKN. This integration allows for faster and more accurate data exchange for the purposes of employee mutation, promotion, and career development.

Based on PANRB Ministerial Regulation Number 6 of 2022 concerning ASN Employee Performance Management, each agency must implement integrated performance management starting from planning, implementation, monitoring, evaluation, to follow-up. BPKAD Toba needs to develop a performance dashboard that can be accessed by every employee to monitor the achievement of targets in real-time. This dashboard must be equipped with an automatic notification feature to remind employees of task deadlines and targets that must be achieved. The implementation of this digital dashboard also supports the principles of transparency and accountability as mandated in Law Number 25 of 2009 concerning Public Services.

Integrated Competency Development Model

The competency development of BPKAD Toba employees must refer to PANRB Ministerial Regulation Number 38 of 2017 concerning Competency Standards for ASN Positions which stipulates three types of competencies: technical, managerial, and socio-cultural. Based on Article 5 of Permenpan RB 38/2017, technical competencies must be adjusted to the main tasks and functions of the position, while managerial and socio-cultural competencies are universal for all civil servants. In the context of BPKAD, the technical competencies that must be mastered include government accounting, financial information systems, budget analysis, and regional asset management in accordance with the Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management.

Implementasi Peraturan Menteri Keuangan Nomor 214 Tahun 2017 tentang Bagan Akun The standards and changes through PMK Number 33 of 2019 require BPKAD employees to have a deep understanding of the classification and codification of government financial accounts. Based on research findings that show that only 45% of employees master the government accounting system, BPKAD Toba needs to develop a structured intensive training program. This program must include a practical simulation of the use of the SAKTI (Agency-Level Financial Application System) and SPAN (State Treasury and Budget System) applications which are mandatory applications in government financial management in accordance with the Minister of Finance Regulation Number 154 of 2014.

The development of digital competencies is a top priority considering the implementation of Presidential Instruction Number 9 of 2019 concerning the Acceleration of Digital Economy Development in Indonesia. BPKAD Toba must prepare its employees to face digital transformation in regional financial management, including the implementation of artificial intelligence and big data analytics. Based on the Regulation of the Minister of Communication and Information Technology Number 3 of 2018 concerning Guidelines for the Evaluation of Technical Aspects and Governance Aspects of SPBE, every employee involved in the management of electronic systems must have a digital competency certification. BPKAD Toba needs to collaborate with professional certification bodies that have been recognized by BNSP (National Professional Certification Agency) to improve the digital competence of its employees.

Based on PANRB Ministerial Regulation Number 15 of 2019 concerning Guidelines for the Implementation of ASN Leadership Education and Training, managerial competency development must be carried out in stages according to the level of position. For employees who will occupy the position of Head of Division or Head of Section, they are required to take part in Level III Leadership Training (Diklatpim III). Meanwhile, for higher positions such as the Head of BPKAD, Diklatpim II is needed. BPKAD Toba needs to prepare a clear succession plan by identifying potential employees and providing opportunities to participate in leadership training according to the planned career path.

Program Performance Measurement and Evaluation

The measurement of the success of the human resource development program must refer to Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System of Government Agencies (SAKIP) which has been revised through Presidential Regulation Number 12 of 2019. Based on Article 6 of the SAKIP Presidential Regulation, each government agency must prepare a performance planning document that contains strategic goals, performance indicators, and measurable targets. BPKAD Toba needs to integrate HR development indicators into the Strategic Plan (Renstra) and Annual Work Plan (RKT) documents as part of the organization's strategic goals.

Based on the Ministerial Regulation of PANRB Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting, and Procedures for Review of Government Agency Performance Reports, performance measurement must be carried out periodically and systematically. BPKAD Toba must set specific Key Performance Indicators (KPIs) to measure the success of human resource development programs, including: the percentage of employees who reach the standard competency level (target 85%), the level of employee satisfaction with the development program (target score of 4.0 out of 5.0), and the increase in the organization's SAKIP score (target increases by 10 points per year). Setting these targets must be realistic and achievable within a set time period.

The implementation of the monitoring and evaluation system must use a digital approach in accordance with PANRB Ministerial Regulation Number 25 of 2020 concerning the Bureaucratic Reform Road Map 2020-2024. The monitoring dashboard developed must be able to provide real-time information about the progress of each employee in the competency development program. This system must be integrated with the SIASN application to facilitate reporting to BKN and other related agencies. Based on the PANRB Ministerial Circular Letter Number 5 of 2021 concerning Optimizing the Use of SIASN Data, each agency must ensure the accuracy and completeness of employee data in the system to support appropriate analysis and policy-making.

Implementation Challenges and Solutions

The implementation of the human resource development strategy at BPKAD Toba faces dynamic regulatory challenges, especially changes in regional financial management provisions that often occur. Based on the Regulation of the Minister of Home Affairs Number 20 of 2018 concerning Regional Financial Management which has been amended several times, employees must continue to adapt to new provisions. To overcome this, BPKAD Toba needs to develop an adaptive learning system that can quickly adapt the training curriculum to regulatory changes. This system must be equipped with a micro-learning module that allows employees to learn about regulatory changes in a short period of time without disrupting their daily work activities.

Budget limitations are the main obstacle in the implementation of a comprehensive human resource development program. Based on the Regulation of the Minister of Finance Number 91 of 2017 concerning Treasury Services through Cooperation with Third Parties, BPKAD can collaborate with educational institutions and training providers to obtain training programs at more affordable costs. In addition, the use of free e-learning platforms provided by the government such as IndonesiaX and the Pre-Employment Card program can be an alternative to reduce training costs. BPKAD Toba can also apply for human resource development fund assistance through the Transfer to Regions scheme in accordance with the Regulation of the Minister of Finance Number 112 of 2017 concerning the Allocation and Distribution of Special Allocation Funds for the Field of Assignment.

Employee resistance to changes in new systems and technologies requires a structured change management approach. Based on research, 42% of employees still show resistance to the new system, which can hinder the implementation of HR development programs. Referring to PANRB Ministerial Regulation Number 25 of 2020 concerning the Bureaucratic Reform Road Map which emphasizes the importance of an adaptive work culture, BPKAD Toba must develop an intensive socialization and education program. This program must involve change agents from each work unit who are tasked with providing assistance and motivation to other colleagues. Providing incentives in the form of recognition and career development opportunities for employees who are proactive in adopting change can be an optimal strategy to reduce resistance.

Integrated HR Development Strategy

The HR development strategy at BPKAD Toba needs to be designed in an integrated manner by combining achievement assessment and competency development. This strategy is in line with the concept of Strategic Human Resource Management (SHRM) which emphasizes the integration between HR strategies and organizational goals.

1. Development of an Integrated Assessment System

   The first strategy focuses on developing an assessment system that integrates achievement and competency assessments. The implementation of the Assessment Center and 360° Feedback will increase the objectivity and comprehensiveness of the assessment. According to (Thornton & Rupp, 2006) Assessment Centers are proven to have high predictive validity on employee performance and development potential.

   The target of increasing assessment accuracy by 30% in the first 6 months is a realistic indicator based on benchmarking with similar organizations. This increase in accuracy is expected to provide a more precise picture of each employee's strengths and areas of development.

2. Competency-Based Training Programs

   The training program is designed to address identified competency gaps, with a target of reducing the gap by 50% within 12 months. The multi-modal approach (training, workshop, e-learning) allows for learning flexibility according to the learning style and time availability of employees.

   Focusing on technical and managerial competencies is in line with the needs of BPKAD as an organization that manages regional finances. Technical competence will improve the quality of output, while managerial competence will strengthen the leadership and management capacity of the team.

3. Mentoring and Coaching System

   Mentoring and coaching programs are designed for the development of leadership competencies on an ongoing basis. The one-on-one coaching approach allows for personal and in-depth development, while peer mentoring creates an organizational learning culture.

   The target of 80% of participants to increase the competency level is an ambitious but achievable indicator based on studies on the implementation of similar programs in the public sector. This system will also create knowledge transfer between generations of employees.

4. Structured Position Rotation

   Position rotation is designed to develop employee adaptability and multi-skill. This program is in line with the concept of job crafting which emphasizes the enrichment of work experience for the development of holistic competencies.

The 18-month timeline allows employees to adapt and master new tasks in depth. The target of 70% of employees having multi-skills will increase organizational flexibility and employee career paths.

5. Professional Certification Program

Professional certification is a long-term strategy to increase the credibility and competency standards of employees. The target of 60% of certified employees in 24 months is a long-term investment that will improve the reputation and quality of BPKAD's services.

Conclusion

The implementation of work performance assessment based on Government Regulation Number 30 of 2019 has been carried out with the achievement of the 85% quantity target, but still faces obstacles in terms of quality and timeliness. Based on PANRB Ministerial Regulation Number 38 of 2017 concerning ASN Position Competency Standards, an integrated development strategy is needed including technical competencies through professional certification and SAKTI/SPAN application training, managerial competence through training according to the position level, and socio-cultural competence through change management programs and team collaboration in accordance with the 2020-2024 Bureaucratic Reform Road Map.

The HR development strategy based on achievement and competency assessment at BPKAD Toba requires a holistic approach that integrates aspects of regulation, technology, and organizational culture. BPKAD Toba needs to immediately implement a digital work performance assessment system through the e-Performance application and full integration with SIASN in accordance with BKN Circular Letter Number 3 of 2022, accompanied by the development of a real-time monitoring dashboard to increase transparency and accountability of employee performance. Competency development must be prioritized in the training of government financial applications (SAKTI, SPAN, OMSPAN) to achieve the target of 85% of employees mastering the government accounting system in accordance with Government Regulation Number 71 of 2010, as well as professional certification programs through collaboration with LSP recognized by BNSP to increase the credibility and professionalism of employees. The implementation of structured succession planning needs to be carried out by identifying high potential employees to participate in the Training in accordance with Permenpan RB Number 15 of 2019, accompanied by an allocation of a minimum of 5% of the total employee expenditure in accordance with regional financial management best practices, as well as the establishment of a special human resource development unit responsible for monitoring and evaluating competency development programs on a regular basis to ensure achievement of targets and conformity with the dynamics of central and regional government regulations.

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