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Public Organization Performance and KPI Achievement at East Java Revenue Agency (Bapenda)

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ABSTRACT

Performance measurement through key performance indicators underpins public-sector accountability, yet meeting indicator targets does not necessarily mean that an organization is effective. This study analyzes the achievement of key performance indicators of the East Java Provincial Revenue Agency in 2023–2025 and assesses whether the indicators adequately describe organizational performance. A descriptive qualitative approach with documentation study was applied to secondary data from the agency's Government Agency Performance Reports, analyzed using the Miles, Huberman, and Saldaña model. In 2024, all five indicators exceeded their targets, with a mean achievement of 122.12%, compared with 99.30% in 2023. In 2025, after the strategic plan changed, the indicators were reduced to two: the ratio of local taxes to gross regional domestic product (97.83% achievement) and the share of local own-source revenue in total revenue (109.80%). Comparison across periods is limited by indicator changes, inconsistent targets across documents, and structural changes in revenue caused by the opsen tax scheme. Achievement above 100% does not automatically indicate effectiveness, because some targets were set below the previous year's realization and some indicators are proxies with limited controllability. Reconciling targets across documents, adding outcome indicators, and reporting achievement beyond mean ratios are recommended.

ABSTRAK

Pengukuran kinerja melalui indikator kinerja utama menjadi dasar akuntabilitas sektor publik, tetapi tercapainya target indikator belum tentu menunjukkan bahwa suatu organisasi efektif. Penelitian ini menganalisis capaian indikator kinerja utama Badan Pendapatan Daerah Provinsi Jawa Timur pada tahun 2023–2025 dan menilai apakah indikator tersebut menggambarkan kinerja organisasi secara memadai. Pendekatan kualitatif deskriptif dengan studi dokumentasi diterapkan pada data sekunder dari Laporan Kinerja Instansi Pemerintah badan tersebut, yang dianalisis dengan model Miles, Huberman, dan Saldaña. Pada tahun 2024, kelima indikator melampaui target dengan rata-rata capaian 122,12%, dibandingkan 99,30% pada tahun 2023. Pada tahun 2025, setelah rencana strategis berubah, indikator menjadi dua, yaitu rasio pajak daerah terhadap produk domestik regional bruto (capaian 97,83%) dan porsi pendapatan asli daerah dalam total pendapatan (capaian 109,80%). Perbandingan antarperiode terbatas oleh perubahan indikator, target yang tidak konsisten antardokumen, dan perubahan struktur pendapatan akibat skema opsen pajak. Capaian di atas 100% tidak otomatis menunjukkan efektivitas, karena sebagian target ditetapkan di bawah realisasi tahun sebelumnya dan sebagian indikator merupakan proksi dengan keterkendalian terbatas. Penyelarasan target antardokumen, penambahan indikator hasil, dan pelaporan capaian di luar rata-rata rasio direkomendasikan.

INTRODUCTION

Performance measurement enables public-sector organizations to assess the extent to which their strategic goals and objectives have been achieved. In Indonesia's performance accountability system, this measurement tool takes the form of Key Performance Indicators (Indikator Kinerja Utama, IKU; hereafter KPIs), which are measures of success in achieving an organization's strategic goals and objectives (Tirta et al., 2025). The implementation of the Government Agency Performance Accountability System (Sistem Akuntabilitas Kinerja Instansi Pemerintah, SAKIP) is regulated by Presidential Regulation No. 29 of 2014 (Presiden Republik Indonesia, 2014). The results of KPI measurement are reported annually through the Government Agency Performance Report (Laporan Kinerja Instansi Pemerintah, LKjIP), which compares targets with realizations.

The East Java Provincial Revenue Agency (Badan Pendapatan Daerah, hereafter Bapenda) is tasked with assisting the Governor in carrying out the supporting functions of government affairs in the field of finance, and is authorized to collect Local Own-Source Revenue (Pendapatan Asli Daerah, PAD) in the form of regional taxes, regional levies, and other legitimate PAD (Bapenda Provinsi Jawa Timur, 2026). This collection is supported by a Secretariat, four divisions, and 35 Regional Revenue Management Technical

Implementation Units (Unit Pelaksana Teknis Pengelolaan Pendapatan Daerah, UPT PPD) (Bapenda Provinsi Jawa Timur, 2026).

In 2024, all five KPIs of Bapenda East Java were reported to have exceeded their targets, with a mean achievement of 122.12% (Bapenda Provinsi Jawa Timur, 2025). In 2025, with the entry into force of the 2025–2029 Strategic Plan (Rencana Strategis, Renstra), the KPIs were reduced to two indicators. The ratio of regional taxes to gross regional domestic product (GRDP) was realized at 0.90%, below the target range of 0.92–1.07%, yet the organization's mean achievement was reported at 103.81% and rated very good (Bapenda Provinsi Jawa Timur, 2026). At the same time, the author's calculations based on LKjIP data show that the revenue collected by Bapenda fell from Rp19.13 trillion in 2024 to Rp13.59 trillion in 2025, a decrease of 28.94%, which the report attributes to the implementation of the opsen tax (Bapenda Provinsi Jawa Timur, 2026). This phenomenon suggests that high KPI achievement and the substantive performance of the organization do not always move in the same direction.

Previous studies offer several lessons. Raudha and Suriani (2026) assessed the performance of employees at the Secretariat of the Riau Provincial Bapenda through a questionnaire and found it to be in the fairly good category. Tirta et al. (2025) evaluated the quality of the National Research and Innovation Agency's KPIs using the SMART-C principles, validity, and level of controllability. Setiani and Wetarani (2026) evaluated the performance accountability of the Bali Provincial Government through the 2022–2024 LKjIP. Dade and Akbar (2022) found that most KPIs in West Sumba Regency remained oriented toward effort (outputs). Based on the author's search, no study has been found that examines KPI achievement in a provincial-level revenue-collecting regional agency across a change of strategic plan while also testing the consistency of targets and realizations across different sections of planning and reporting documents. This study fills that gap by focusing on Bapenda East Java Province for the period 2023–2025 and by conducting a document analysis that distinguishes target achievement from indicator quality.

This study has three objectives: (1) to identify the KPIs officially established by Bapenda East Java Province; (2) to analyze KPI achievement by comparing targets and realizations over the 2023–2025 period; and (3) to evaluate the adequacy of the KPIs as a depiction of organizational performance and their implications for accountability.

LITERATURE REVIEW

Public Organizations and Public Organization Performance

Public organizations are established to carry out government tasks and services; their performance is therefore assessed by the extent to which they achieve the goals and objectives set out in their strategic planning documents, not merely by budget absorption. Dade and Akbar (2022) reported that the performance reports of some regional agencies in West Sumba still consisted of budget realization reports.

Public-Sector Performance Measurement

Mahmudi (2019) discusses public-sector performance management, ranging from performance-based management and performance measurement to the measurement of outcomes, benefits, and impacts. This scope of discussion provides the basis for distinguishing four levels of assessment in this study: the achievement of indicator targets, the quality of indicators, the effectiveness of goal achievement, and the impact on society or regional revenue. This distinction among four levels is the author's analytical framework and is not a direct quotation from the book.

Key Performance Indicators (KPIs)

KPIs at the regional government level must contain at least outcome indicators, whereas KPIs at the echelon II unit level must contain at least output indicators (Tirta et al., 2025). Tirta et al. (2025) assess KPI quality through validity (exact, proxy, activity), level of controllability (high, moderate, low), and data polarity (maximize, minimize, stabilize). These three concepts are used in this study to assess the quality of Bapenda's KPIs.

Government Agency Performance Accountability

The Performance Agreement (Perjanjian Kinerja, PK) is understood as a statement of commitment by the head of the organization that serves as the basis for assessing the success or failure in achieving the organization's goals and objectives (Bapenda Provinsi Jawa Timur, 2026). Dade and Akbar (2022) warn that performance indicators risk being formulated merely to fulfill formal obligations.

Previous Studies

Table 1 summarizes the most relevant previous studies and how they differ from this study.

Table 1
Summary of Previous Studies

Researcher (year)	Object and method	Main findings	Relevance and differences
Dade & Akbar (2022)	West Sumba Regency Government, 2016–2021; descriptive qualitative, case study; interviews and documents.	Performance indicators were not yet used in budgeting; most KPIs were oriented toward effort (output); obstacles: regulation, human resources, management support.	Basis for assessing KPI orientation. Differs: regency level and primary data.
Tirta et al. (2025)	National Research and Innovation Agency (BRIN), 2023; qualitative, case study; document analysis.	Five IKSS/KPIs aligned with two strategic objectives; validity and controllability varied; all KPIs fell in the quadrant 2 priority.	Framework for KPI quality. Differs: national research agency; does not compare targets and realizations across years.
Raudha & Suriani (2026)	Secretariat of the Riau Provincial Bapenda; descriptive quantitative; questionnaire with 35 respondents, interviews, observation.	Employee performance in the fairly good category; a gap between questionnaire perceptions and field conditions.	Similar object (Bapenda). Differs: individual level and primary data.
Setiani & Wetarani (2026)	Bali Provincial Government, 2022–2024 LKjIP; descriptive qualitative, document evaluation.	Evaluated performance accountability through the LKjIP during the transition to the 2024–2029 Regional Development Plan (RPD).	Cross-period document approach. Differs: the entire provincial government, not the KPIs of a revenue-collecting regional agency.

Source: Dade & Akbar (2022); Tirta et al. (2025); Raudha & Suriani (2026); Setiani & Wetarani (2026); compiled by the author.

Analytical Procedure

The analytical procedure of this study is as follows: (1) searching for and selecting documents; (2) identifying the KPIs, units, definitions, targets, and realizations; (3) calculating achievement and checking consistency across documents; (4) comparing periods only for comparable indicators; (5) assessing indicator quality; and (6) drawing implications for accountability.

RESEARCH METHODS

Approach and Rationale

This study uses a descriptive qualitative approach with a documentation study method. This approach was chosen because the research questions call for the interpretation of figures and narratives in official documents, namely why a target was achieved, whether the indicator is adequate, and whether the documents are consistent with one another, rather than for testing relationships among variables. All data are secondary and come from official government agency documents published online. The study does not use interviews, field observation, or questionnaires.

Context, Data Sources, and Document Selection

The context of the study is Bapenda East Java Province. Documents were selected using three criteria: they were published by the agency concerned, they contain KPI targets and realizations, and they are openly accessible. The documents analyzed are the 2024 LKjIP and the 2025 LKjIP, downloaded from Bapenda's SAKIP portal (https://sakip.dipendajatim.go.id/). The 2023 LKjIP on the same portal was too large to be opened in full; the 2023 data were therefore taken from Table 3.2 of the 2024 LKjIP and from the readable excerpts of the 2023 LKjIP. Summaries of the Strategic Plan and the Performance Agreement (PK) were read as presented in the LKjIP; the stand-alone Strategic Plan and PK files were not analyzed. The 2023–2025 research period was chosen because these three years cover the end of the 2019–2024 Strategic Plan and the first year of the 2025–2029 Strategic Plan.

Data Analysis Technique

The analysis follows the model of Miles, Huberman, and Saldaña, which consists of data condensation, data display, and conclusion drawing and verification (Miles et al., 2014). In the condensation stage, the author filtered the indicators, units, definitions, targets, and realizations from the documents. In the display stage, the data were summarized in tables. In the verification stage, the author recalculated achievement, compared the same figures across different sections of the documents, and recorded every discrepancy.

Achievement Formula and Consistency Check

All indicators studied, except the one with a range target, have a "higher is better" polarity, so achievement is calculated using the formula Achievement = (Realization/Target) × 100%. For a range target (the ratio of regional taxes to GRDP in 2025), the LKjIP uses the lower bound of the range as the divisor; the author follows this approach and interprets it separately. Figures stated in the documents are distinguished from figures recalculated by the author. Limitation: the study can only reveal what is documented and cannot explain unrecorded internal factors or the firsthand experiences of employees and taxpayers.

RESULTS AND DISCUSSION

Overview of Bapenda East Java Province

Bapenda East Java Province was established under East Java Governor Regulation No. 71 of 2023 as a regional agency performing supporting functions in financial affairs, with the authority to collect PAD (Bapenda Provinsi Jawa Timur, 2025). Its functions include formulating technical policies, providing technical support, monitoring and evaluation, technical guidance, and agency administration in the field of finance. In the 2019–2024 Strategic Plan, the organization's goal was "Increased Regional Fiscal Independence," with three objectives, namely PAD contribution, public service quality, and the performance accountability of the regional agency (Bapenda Provinsi Jawa Timur, 2025). In the 2025–2029 Strategic Plan, the goal became "Increased Local Taxing Power toward Sustainable Regional Fiscal Independence," with one objective, namely the contribution of PAD to regional revenue (Bapenda Provinsi Jawa Timur, 2026). The expenditure budget linked to the indicators was absorbed at 92.57% in 2024 and 91.90% in 2025 (Bapenda Provinsi Jawa Timur, 2026).

Identification of Bapenda's Key Performance Indicators

The 2024 LKjIP lists five KPIs that support three strategic objectives (Bapenda Provinsi Jawa Timur, 2025). The 2025 LKjIP lists two KPIs that support two strategic objectives (Bapenda Provinsi Jawa Timur, 2026). Table 2 presents these KPIs together with their units and operational definitions according to the LKjIP. This change of indicators follows the change of Strategic Plan, so only some comparisons are like-for-like.

Table 2
Key Performance Indicators of Bapenda East Java Province

Period	Objective	KPI	Unit	Operational definition/formula (according to the LKjIP)	Polarity
2019–2024	PAD contribution	1. Percentage increase in regional taxes, regional levies, and other legitimate PAD	%	(Current-year PAD – previous-year PAD) / previous-year PAD × 100%; PAD collected by Bapenda.	Max.
2019–2024	Public service quality	2. Percentage of taxpayer compliance	%	Vehicles undergoing re-inspection (annual validation) / vehicles required to undergo re-inspection × 100%.	Max.
2019–2024	Public service quality	3. Average Community Satisfaction Survey (SKM) score	Score	Average SKM score of 46 Samsat (One-Stop Motor Vehicle Administration) Joint Offices (SuKMa-e Jatim application).	Max.

Period	Objective	KPI	Unit	Operational definition/formula (according to the LKjIP)	Polarity
2019–2024	Public service quality	4. Percentage of taxpayers using flagship Samsat services	%	Taxpayers using flagship services / all taxpayers using services × 100%.	Max.
2019–2024	Performance accountability of the regional agency	5. SAKIP score of the regional agency	Score	Performance accountability evaluation score; the document does not describe the formula.	Max.
2025–2029	Local taxing power (goal)	A. Ratio of regional taxes to GRDP	%	Total realized provincial/regency/city regional taxes divided by provincial GRDP × 100%.	Range
2025–2029	PAD contribution	B. Percentage of PAD in total revenue	%	PAD divided by total regional revenue × 100%.	Max.

Source: Bapenda Provinsi Jawa Timur (2025, 2026); compiled by the author.

One point should be noted. The percentage of PAD in total revenue was a goal-level indicator in the 2019–2024 period, was not included among the five KPIs, and became a KPI only in 2025 (Bapenda Provinsi Jawa Timur, 2026). The PAD growth indicator is stated to be no longer used in the 2025–2029 Strategic Plan (Bapenda Provinsi Jawa Timur, 2026).

Analysis of Key Performance Indicator Achievement

Table 3 presents the targets, realizations, and achievement of the KPIs for 2023–2025. All 2024 and 2025 figures are stated in the LKjIP, and the author's recalculations match the figures in the documents. The 2023 figures are taken from the 2024 LKjIP and the excerpts of the 2023 LKjIP; the targets for three of the 2023 indicators were back-calculated from the reported realization and achievement because they could not be read explicitly.

Table 3
Measurement of Bapenda East Java Province KPI Achievement, 2023–2025

Year	Key Performance Indicator	Unit	Target	Real.	Achievement (%)	Note
2023	1. PAD growth	%	5.00	4.49	89.80	D, R
2023	2. Taxpayer compliance	%	84.00*	83.21	99.06	D, B
2023	3. Average SKM score	Score	88.50*	89.59	101.23	D, B
2023	4. Taxpayers using flagship Samsat	%	72.00*	72.86	101.19	D, B
2023	5. SAKIP score (regional agency)	Score	87.50	92.07	105.22	D, R
2023	**Mean achievement**				**99.30**	**D, R**
2024	1. PAD growth	%	2.30	4.02	174.78	D, R
2024	2. Taxpayer compliance	%	88.20	88.94	100.84	D, R
2024	3. Average SKM score	Score	87.99	91.25	103.70	D, R

Year	Key Performance Indicator	Unit	Target	Real.	Achievement (%)	Note
2024	4. Taxpayers using flagship Samsat	%	51.62	59.96	116.16	D, R
2024	5. SAKIP score (regional agency)	Score	80.25	92.38	115.12	D, R
2024	**Mean achievement**				**122.12**	**D, R**
2025	A. Ratio of regional taxes to GRDP	%	0.92–1.07	0.90	97.83	D, R
2025	B. PAD to total revenue	%	56.00	61.49	109.80	D, R
2025	**Mean achievement**				**103.81**	**D, R**

Note: D = figure stated in the LKjIP; R = author's recalculation matches the document figure (rounding difference ≤ 0.01); B = target back-calculated by the author from the reported realization and achievement, not explicitly stated (*). The 2025-A ratio uses the lower bound of the range (0.92). Source: Bapenda East Java 2024 LKjIP (Bapenda Provinsi Jawa Timur, 2025) and 2025 LKjIP (Bapenda Provinsi Jawa Timur, 2026); excerpt of the 2023 LKjIP (Bapenda Provinsi Jawa Timur, n.d.); compiled by the author.

In 2024, all five KPIs exceeded their targets. PAD growth was realized at 4.02% against a target of 2.3% (achievement of 174.78%), and recalculation from the nominal values (Rp19,126,785,217,439 against Rp18,388,107,712,047) yields 4.02% (Bapenda Provinsi Jawa Timur, 2025). The taxpayer compliance rate reached 88.94% (12,133,326 of 13,642,576 vehicles) against a target of 88.20% (Bapenda Provinsi Jawa Timur, 2025). The share of taxpayers using flagship Samsat services reached 59.96% against a target of 51.62%, and the SAKIP score was 92.38 against a target of 80.25 (Bapenda Provinsi Jawa Timur, 2025). The mean achievement of the five KPIs, 122.12%, was calculated as the simple average of the five ratios.

In 2023, PAD growth (89.80%) and taxpayer compliance (99.06%) were below 100%, whereas the SKM score, flagship Samsat, and SAKIP score were above it (Bapenda Provinsi Jawa Timur, 2025). The 2023 targets for PAD growth (5.00%) and the SAKIP score (87.50), as well as the mean achievement of 99.30%, are readable in the excerpt of the 2023 LKjIP (Bapenda Provinsi Jawa Timur, n.d.). In 2025, the ratio of regional taxes to GRDP was realized at 0.90% (22.87 divided by 2,535.99; the unit "M" is not explained, and the author interprets it as trillion rupiah), below the lower bound of the 0.92% target, whereas the share of PAD in total revenue was realized at 61.49% (Rp18.28 trillion out of Rp29.72 trillion) against a target of 56.00% (Bapenda Provinsi Jawa Timur, 2026). The 2025 LKjIP marks these figures as provisional (unaudited) data.

In terms of achievement, these results indicate consistent target attainment in 2024. For 2025, however, only indicator B reached its target, whereas indicator A fell below the established range. If a value below the lower bound of the range is treated as not achieved, the mean of 103.81% no longer fully describes a result in which all targets were met. The

2025 LKjIP nevertheless concludes that the strategic objectives were achieved at a very good level (Bapenda Provinsi Jawa Timur, 2026).

Comparison of Performance Across Periods

A 2023–2024 comparison can be made for all five KPIs because the indicators, units, and formulas are the same (Bapenda Provinsi Jawa Timur, 2025). Table 4 shows that the realization of taxpayer compliance rose by 5.73 percentage points, the SKM score by 1.66 points, and the SAKIP score by 0.31 points. By contrast, PAD growth fell by 0.47 percentage points and the percentage of flagship Samsat users fell by 12.90 percentage points, from 72.86% to 59.96%.

Table 4
Comparison of KPI Targets and Realizations, 2023 and 2024

KPI	Target 2023	Real. 2023	Target 2024	Real. 2024	Δ Realization	Target 2024 – Real. 2023
1. PAD growth (%)	5.00	4.49	2.30	4.02	−0.47	−2.19
2. Taxpayer compliance (%)	84.00*	83.21	88.20	88.94	+5.73	+4.99
3. SKM score	88.50*	89.59	87.99	91.25	+1.66	−1.60
4. Flagship Samsat (%)	72.00*	72.86	51.62	59.96	−12.90	−21.24
5. SAKIP score	87.50	92.07	80.25	92.38	+0.31	−11.82

Note: Δ is in percentage points (for %) or score points; * back-calculated by the author. Source: Bapenda Provinsi Jawa Timur (2025); compiled by the author.

The decline in the realization of flagship Samsat is not visible in achievement because its target was lowered from 72.00% (back-calculated) to 51.62%, so achievement remained above 100%. A similar pattern appears for the SAKIP score (the 2024 target was 11.82 points lower than the 2023 realization), the SKM score (1.60 points lower), and PAD growth (2.30% compared with 4.49%). Only the taxpayer compliance target was set above the previous year's realization. The LKjIP does not explain the reason for the decline in flagship Samsat realization, and the author cannot determine whether there was a change in the measurement method. The cause is therefore stated as unknown.

A 2024–2025 comparison is like-for-like only for the percentage of PAD in total revenue, which in 2024 was a goal-level indicator. The 2024 baseline of 66.11% (or 66.09% in another table in the same document) fell to 61.49% in 2025, while the target was lowered from 58.50–59.00% to 56.00% (Bapenda Provinsi Jawa Timur, 2026). Because the targets changed, the ratios of realization to target in 2024 (66.11/59.00 = 112.05%) and 2025 (109.80%) look similar even though realization fell by 4.62 percentage points. Table 5 shows the change in the structure of revenue collected by Bapenda.

Table 5
Changes in Revenue Collected by Bapenda, 2024–2025

Component (Rp billion)	2024	2025	Change (%)
Motor Vehicle Tax (PKB)	8,262.12	4,875.78	−40.99
Motor Vehicle Title Transfer Fee (BBNKB)	4,340.91	2,012.28	−53.64
Motor Vehicle Fuel Tax (PBBKB)	3,336.60	3,309.22	−0.82
Cigarette Tax	3,121.03	3,263.55	+4.57
All Bapenda collections (total)	19,126.79	13,591.46	−28.94

Note: the 2025 total includes components that did not exist in 2024 (Opsen MBLB, the opsen on minerals and non-metallic rocks, and fines); percentages were calculated by the author. Source: Bapenda Provinsi Jawa Timur (2026); compiled by the author.

The 2025 LKjIP attributes the decline in PKB and BBNKB to the restructuring of regional taxes (opsen), effective 5 January 2025, rather than to a decline in collection effort (Bapenda Provinsi Jawa Timur, 2026). The author did not test this explanation causally. What can be concluded from the documents is that the 2024 and 2025 series cannot be read as a like-for-like trend in collection performance.

Evaluation of Public Organization Performance

Using the four-level assessment framework (see the subsection on Public-Sector Performance Measurement), the above results are read as follows. At the first level, target achievement, performance in 2024 was good. At the second level, indicator quality, Table 6 presents the author's assessment of the validity, controllability, and polarity of each KPI using the concepts of Tirta et al. (2025). This assessment is interpretive because the LKjIP does not contain a KPI manual.

Table 6
Assessment of KPI Quality (Validity, Controllability, and Type)

KPI	Type	Validity relative to objective	Controllability	Notes
PAD growth	Outcome	Proxy: measures growth, not PAD contribution	Moderate	Affected by the tax amnesty, the HKPD Law (Law on Financial Relations between the Central and Regional Governments), and electric vehicles (according to the LKjIP).
Taxpayer compliance	Outcome/process	Proxy: PKB only, not all tax types	Moderate	Depends on taxpayer behavior and coordination with the National Police (Polri) and Jasa Raharja.
SKM score	Outcome	Proxy: Samsat services only	Moderate	Simple average of 46 offices, not weighted by service volume.
Flagship Samsat	Process	Proxy: measures channel adoption, not quality	Moderate–high	Target lowered from 72.00% to 51.62% without explanation.
SAKIP score	Internal process	Exact for objective 3, unrelated to the collection task	Low–moderate	The document does not name the evaluator.
Tax-to-GRDP ratio	Outcome	Exact for the local taxing power goal	Low	Numerator includes regency/city taxes; GRDP is a macro-level measure.

KPI	Type	Validity relative to objective	Controllability	Notes
PAD to total revenue	Outcome	Exact for the PAD contribution objective	Low	Denominator includes central transfers; affected by the opsen.

Source: author's assessment based on the Bapenda East Java 2024 and 2025 LKjIP using the concepts of Tirta et al. (2025).

Table 6 shows that none of the 2024 KPIs combines high controllability with exact validity for the collection task. The five 2024 KPIs measure only some aspects of the task: PAD growth, motor vehicle tax compliance, satisfaction with Samsat services, channel adoption, and internal performance governance. Motor vehicle tax (PKB) arrears are identified by the LKjIP as the main obstacle, yet no KPI measures them (Bapenda Provinsi Jawa Timur, 2025). Achievement above 100% thus describes target attainment on the indicators that exist; it does not yet describe the overall effectiveness of collection.

The mean achievement of 122.12% also needs to be read with caution. It is a simple average of ratios with different units, and the PAD growth indicator (174.78%) lifts the mean by about 13 points: without that indicator, the mean is 108.96% and the median is 115.12%. The efficiency analysis in the 2024 LKjIP uses the difference between the achievement percentage and the budget absorption percentage (for example, 174.78 – 91.30 = 83.48) (Bapenda Provinsi Jawa Timur, 2025). This difference mixes achievement, which has no upper limit, with budget absorption, so it cannot be interpreted as efficiency. In addition, the budget linked to the SAKIP score is the Regional Government Affairs Support Program, amounting to Rp722.38 billion, or 97.41% of the total budget linked to the KPIs (Bapenda Provinsi Jawa Timur, 2025).

At the third and fourth levels (effectiveness of goal achievement and impact), the documents do not provide sufficient evidence. The revenue collected by Bapenda in 2024 reached 110.80% of the target in the amended regional budget (P-APBD) (Bapenda Provinsi Jawa Timur, 2025). This achievement is consistent with the PAD growth indicator, but the LKjIP also cites the tax amnesty and incentives as driving factors, so the portion of the increase that stems from structural effort and the portion that stems from temporary policy cannot be separated on the basis of the documents. The impact on society is not measured by any KPI.

Data reliability is also part of the evaluation. Table 7 records nine inconsistencies found by the author in the documents analyzed. None changes the direction of the conclusions, but some materially change the achievement figures; for example, the 2024 PAD growth achievement is 174.78% or 190.52% depending on the target used.

Table 7
Data Inconsistencies in the Documents Analyzed

No	Item	Finding	Treatment in the analysis
1	2024 PAD growth target	Initial PK 2.11% (Tables 2.3, 3.10) vs revised PK 2.3% (Tables 2.4, 3.1). Achievement 190.52% vs 174.78% (the 2025 LKjIP uses 2.11%).	2.3% (revised PK) used; both values reported.
2	SAKIP score in the conclusion of the 2024 LKjIP	Chapter IV: realization 92.07, target 87.50, achievement 105.22%; Table 3.1: 92.38; 80.25; 115.12%. The Chapter IV figures are identical to the 2023 data.	Table 3.1 used.
3	Formula for the flagship Samsat KPI	8,953,437/14,933,565 × 100% is written as equal to 116.16%; the calculated result is 59.96%. The figure of 116.16% is realization divided by target.	Realization of 59.96% used.
4	SKM in the executive summary	Realization of 87.99 is stated to "exceed" the target of 91.25 (the two are swapped).	Realization of 91.25 used.
5	Total SKM of 46 Samsat Offices	Document: total 4,197.39, mean 91.25. Sum of the 46 readable per-office values: 4,169.13, mean 90.63 (achievement 103.00%).	Both reported; verification against the original PDF is needed.
6	Total 2024 budget	Rp730.58 billion (Table 2.4) vs Rp741.58 billion (Tables 3.10–3.11); difference of Rp11.00 billion.	Not used for performance achievement.
7	2023 achievement	The achievement in Table 3.2 of the 2024 LKjIP cannot be reproduced from the Strategic Plan target (PAD: 4.49/2.67 = 168.16% vs 89.80%); the 2023 PK target differs from the Strategic Plan.	PK targets used (5.00; 87.50); the rest back-calculated.
8	2025 tax-to-GRDP ratio	0.90% and 97.83% (Tables 3.1, 3.3) vs 0.89% and 96.74% (Table 3.2); 2024 SKM stated as 91.24 in the 2025 LKjIP.	0.90% used (22.87/2,535.99); SKM 91.25.
9	PAD to total revenue	61.49% (Table 3.1; Rp18.28 T/Rp29.72 T) vs 58.92% (PKB narrative); 2024 baseline 66.11% vs 66.09%.	61.49% and 66.11% used.

Source: Bapenda Provinsi Jawa Timur (2025, 2026); compiled by the author.

Implications of the Performance Measurement Results

For accountability, these results carry two meanings. First, Bapenda fulfills its obligation to report targets and realizations, and the 2025 LKjIP states that it has followed up on the evaluators' recommendation that KPIs and targets be realistic, measurable, and relevant (Bapenda Provinsi Jawa Timur, 2026). Second, the findings in the subsections on comparison across periods and evaluation of public organization performance show that the realism of targets and the consistency of data can still be improved. The finding of Dade and Akbar (2022) that indicators risk serving only to meet formal obligations is relevant as a warning, although this study does not prove that this occurs at Bapenda.

The recommendations supported by the document findings are as follows. First, align the Strategic Plan targets, the initial PK, the revised PK, and the LKjIP, and state the reason for every change in targets (Table 7, items 1, 2, and 7). Second, add an outcome indicator for the obstacle that the LKjIP itself identifies as the main one, namely PKB arrears. Third, establish interpretation rules for range targets, including the treatment of values below the lower bound. Fourth, report achievement together with the baseline and

the effects of policy changes, for example by presenting revenue on a comparable basis before and after the opsen. Fifth, present the SKM distribution by office and follow-up actions for offices below target; based on the values that could be read, eight of the 46 offices are below 87.99. Sixth, review the efficiency analysis formula so that it does not mix achievement with budget absorption.

CONCLUSION

This study draws three conclusions. First, Bapenda East Java Province set five KPIs in the 2019–2024 Strategic Plan (PAD growth, taxpayer compliance, SKM, flagship Samsat users, and the SAKIP score) and two KPIs in the 2025–2029 Strategic Plan (the ratio of regional taxes to GRDP and the percentage of PAD in total revenue). Second, the mean KPI achievement was 99.30% (2023), 122.12% (2024), and 103.81% (2025). In 2024 all five KPIs exceeded their targets; in 2025 the ratio of regional taxes to GRDP was below the target range (97.83%) and the percentage of PAD in total revenue exceeded its target (109.80%).

Third, target achievement cannot yet be equated with organizational effectiveness. Comparison across periods is limited by the change of indicators, targets that differ across documents, and changes in the revenue structure caused by the opsen. Some 2024 targets were set below the 2023 realization, the realization of flagship Samsat users fell by 12.90 percentage points without explanation, and nine data inconsistencies were found. This study does not prove causal relationships and cannot reveal undocumented internal factors.

The recommendations for Bapenda are to align and explain targets across documents, add outcome indicators such as PKB arrears, establish interpretation rules for range targets, and report achievement together with the baseline and policy effects. The recommendations for future research are to combine document analysis with interviews with performance managers to explain the reasons for the target changes and the decline in flagship Samsat user realization, and to add the 2019–2022 LKjIP and the KPI manual where available.

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