Feedback, Performance, and Accountability: A Quantitative Study of Government Valuers in Non-Ministry of Finance Institutions

Edy Riyanto[1], Nurbiyanto[2], Nugroho Yoni Murwanto[3]
[123]Politeknik Keuangan Negara STAN, Indonesia
Correspondent: edy.riyanto@pknstan.ac.id[1]

ABSTRACT: This study evaluates the effectiveness of the Government Functional Valuer Position outside the Ministry of Finance in supporting state asset management. Using a quantitative approach based on a Likert scale, this research analyzes key variables such as Key Performance Indicators (KPIs), Return on Investment (ROI), Feedback and Evaluation, Benchmarking, Productivity, and Job Satisfaction. Data was collected through questionnaires distributed to valuers and related stakeholders in regional government agencies. The results show that Feedback and Evaluation have a significant impact on Productivity ($r = 0.942$), emphasizing the importance of feedback mechanisms in optimizing valuer performance. Additionally, Benchmarking is closely related to Job Satisfaction ($r = 0.923$), indicating that implementing global standards contributes to improved motivation and work quality. However, the KPI and ROI variables, while conceptually relevant, do not show a statistically significant impact on Productivity. This study recommends strengthening feedback systems, adopting best practices through benchmarking, and enhancing training programs to improve valuers' technical competencies. These policy implementations are expected to improve efficiency and accountability in managing state assets.

Keywords: Government Valuers, State Assets, Productivity, Benchmarking, Feedback Systems.

INTRODUCTION

The management of State/Regional-Owned Assets (BMN/D) requires reliable fair value information as the basis for strategic decision-making, from revaluation, utilization, to transfer of assets. Valuation, as a legally and professionally recognized estimation process, can only be carried out by qualified officials — specifically, those holding the Functional Government Valuer Position (JFP). The role of valuers is critical in supporting the accountability of government financial reporting and the overall effectiveness of state asset management (Nurbiyanto, 2022).

Since the policy to appoint JFPs outside the Directorate General of State Assets (DJKN) of the Ministry of Finance was launched in 2020 — especially within asset-user agencies and regional governments — there have been hopes for decentralizing the valuation function beyond a single institution. This aligns with bureaucratic efficiency initiatives and the need to accelerate valuation services in various regions. However, the effectiveness of JFP implementation outside the Ministry of Finance still raises empirical questions that remain underexplored in academic research.

Previous studies have indicated that organizational effectiveness depends greatly on the alignment between structure, resources, and environmental conditions (Lawrence & Lorsch, 1967; Donaldson & Lorsch, 2021). For JFPs outside the Ministry, success in valuation tasks is influenced by factors such as management support, adequate training, and a sustainable feedback system (Umihastanti & Frianto, 2022; Anggraini, 2019). Transparency and accountability are also critical in building public trust in the valuation process (Bovens, 2007; Fox, 2007).

As Fioretto, Masciari, and Napolitano (2024) argue, the development of relevant KPIs is critical in supporting data-driven decisions in public administration. Furthermore, Loi and Spielkamp (2021) emphasize the necessity of transparency and accountability in algorithm-based decision-making in public services. Notably, studies by Abdurrahman (2018) and Firmansyah (2020) affirm that using information technology and benchmarking against global standards can enhance cost efficiency and valuation accuracy. Nonetheless, limitations such as infrequent valuation activities, suboptimal data integration, and restricted access to technical training continue to pose challenges for JFPs outside DJKN.

The lack of empirical studies directly evaluating the performance and effectiveness of JFPs in non-Ministry institutions indicates a significant gap in the literature. In fact, JFPs play a strategic role not only as technical executors but also as accountable instruments of asset governance. Therefore, this study aims to assess the effectiveness of JFPs outside the Ministry of Finance according to stakeholder perceptions and to provide data-driven recommendations for strengthening the human resource management policy for government financial valuers in Indonesia.

This research is not only academically significant but also practically relevant, particularly in the context of increasing demands for transparency and performance in public financial management. The gap in literature regarding the specific dynamics of valuers in non- Ministry of Finance presents a critical opportunity to inform policy, enhance institutional accountability, and support professionalization initiatives in decentralized institutions.

METHOD

This study employs a descriptive quantitative approach aimed at measuring and analyzing the effectiveness of the Government Functional Valuer Position (JFP) in institutions outside the Ministry of Finance, particularly in regional governments. A quantitative approach was chosen to enable the testing of relationships between variables using statistically measurable numerical data and to provide an objective picture of stakeholder perceptions.

The six variables selected in this study—Key Performance Indicators, Return on Investment, Feedback and Evaluation, Benchmarking, Productivity and Efficiency—were derived from both theoretical frameworks and previous empirical studies on public sector performance (e.g., Moynihan & Pandey, 2010; De Vries et al., 2016). These variables reflect the multi-dimensional factors influencing valuers' effectiveness in government settings. An example of the questionnaire item is: "I receive constructive feedback regularly from my supervisor regarding my valuation assignments" (Likert scale 1–5). Instrument validation was conducted through expert judgment and reliability tested via Cronbach's Alpha, which resulted in coefficients above 0.80 across all constructs. A limitation of this study is its focus on a purposive sample of valuers in specific institutions, which may limit generalizability.

The study is designed to evaluate the implementation effectiveness of JFPs in non-Ministry institutions, with a primary focus on regional governments. A descriptive quantitative design was used to capture stakeholders' perceptions of valuer performance and to analyze the interrelation of factors influencing job effectiveness.

The study uses an explanatory sequential design, commonly applied in public policy and administrative research. This design emphasizes the collection of quantitative data through structured instruments (Likert-scale questionnaires), followed by theoretical and contextual interpretations. This approach enables the research to not only quantify tendencies but also understand how dimensions (for example, feedback systems, performance indicators, and job satisfaction) interact to determine effectiveness. According to Creswell & Plano Clark (2017), this design is highly appropriate for program or policy evaluations as it bridges measurable data with complex organizational dynamics.

Its relevance in the public sector is supported by previous studies. For instance, Whetsell, Kroll, and DeHart-Davis (2020) show that public sector organizational effectiveness is shaped by the interaction between formal structures and informal dynamics, which can be observed through stakeholder perception surveys. Similarly, Anastasopoulos and Whitford (2019) demonstrate that well-designed perception-based approaches can reveal organizational reputation, performance, and policy contributions in complex bureaucracies.

In this study, the questionnaire instrument was developed according to six main dimensions:
1. Key Performance Indicators (KPI)
2. Return on Investment (ROI)
3. Feedback and Evaluation
4. Benchmarking
5. Productivity and Efficiency
6. Job Satisfaction and Engagement

These dimensions are grounded in well-established theories, including organizational effectiveness theory (Daft, 2015), contingency theory (Lawrence & Lorsch, 1967), and public accountability theory (Bovens, 2007). The indicators also refer to prior studies on public sector employee

performance and functional HRM, such as those by Moynihan & Pandey (2005) and Sugiarto & Dewi (2022).

With this design, the study's results have both academic value and practical utility for policymakers. The data-driven valuation process, supported by a strong theoretical framework, makes the findings valid for strategic recommendations—particularly for strengthening the management of functional positions in non-Ministry institutions.

Primary data was collected through online questionnaires distributed to respondents including direct supervisors, peers, subordinates (if any), and users of valuer services. Regional government valuers also acted as intermediaries in disseminating the questionnaires to relevant parties. In total, 29 respondents provided valid answers out of the 45 targeted.

Additionally, a literature review was conducted to ensure conceptual validity by referencing relevant past studies such as those by Pratama et al. (2021), Rahayu & Purnomo (2019), and Sugiarto & Dewi (2022).

The analysis followed several stages:
1. Descriptive Analysis – to illustrate the response trends for each variable, including mean scores and data distribution.
2. Validity and Reliability Tests – Validity was assessed using Pearson Product Moment correlation, while reliability was tested with Cronbach's Alpha. All variables showed alpha values > 0.90, indicating high reliability.
3. Correlation Analysis – to assess the strength and interrelation of the effectiveness dimensions.
4. Qualitative Interpretation – Although the study is primarily quantitative, theoretical interpretation and field findings were used to enrich the analysis.

The combination of perception-based measurements (Likert scale), statistical validation, and theoretical grounding makes this method robust for addressing questions of functional position effectiveness. Similar approaches are commonly used in public administration and performance management studies, such as those by Whetsell et al. (2020) and Anastasopoulos & Whitford (2019).

RESULT AND DISCUSSION

The descriptive analysis aims to illustrate stakeholders' perceptions—especially those of direct supervisors, peers, and users of valuation services—toward the performance and effectiveness of the Government Functional Valuer Position (JFP) outside the Ministry of Finance. Six critical dimensions were analyzed using average scores and data distribution from Likert-scale questionnaire responses.

The analysis results show that all dimensions have average scores above 4 on a scale of 1 to 5, indicating a generally positive perception of the JFP's presence and role. The highest average score

was for the Return on Investment (ROI) dimension (4.34), reflecting respondents' view that JFPs make a clear contribution to organizational efficiency and effectiveness. This was followed by Productivity and Efficiency (4.21) and Job Satisfaction and Engagement (4.21), suggesting that JFPs are perceived as productive and able to work in a supportive psychosocial environment.

These findings align with those of Moynihan & Pandey (2005), who observed that perceptions of functional roles in the public sector are closely tied to work engagement, job satisfaction, and perceived contribution to organizational goals. In the context of government valuers, this positive perception indicates that JFPs are beginning to gain professional legitimacy in non-DJKN work environments.

Meanwhile, the Benchmarking dimension received the lowest score (4.06), which, although still in the "Agree" category, suggests room for improvement in learning from best practices and standards in other agencies, particularly DJKN. In the literature, benchmarking is recognized as a crucial component of continuous improvement and public service innovation (Camp, 1989; Ammons, 2001). The relatively lower score may reflect limited access to wider professional communities and institutional facilitation for systematic benchmarking.

This descriptive analysis serves as a baseline for evaluating public policy according to performance, identifying both strengths and areas for improvement in a public role or program (Wholey et al., 2010). It provides quantitative justification for further analysis of inter-variable relationships and policy recommendations.

In summary, the descriptive findings not only describe data tendencies but also provide early indications of the effectiveness of decentralizing the valuation function outside the Ministry of Finance. The positive stakeholder perception of regional JFPs is a valuable asset in reinforcing the development of functional human resources in the public sector.

Recent literature, such as Belle, Cantarelli, and Belardinelli (2021), notes that biases such as the halo effect can impact performance evaluation in public institutions. Barbieri et al. (2023) provide a theoretical framework illustrating how performance appraisal systems shape organizational outcomes in the public sector.

The importance of feedback quality and organizational commitment, as shown by Audenaert, Vanderstraeten, and Buyens (2021), further validates the role of performance dialogue in public HR. To ensure the accuracy and consistency of the measurement instrument, validity and reliability tests were conducted on the questionnaire covering six variables of JFP effectiveness: KPI, ROI, Feedback and Evaluation, Benchmarking, Productivity and Efficiency, and Job Satisfaction and Engagement.

Construct validity was tested using Pearson Product Moment correlation between each questionnaire item and its total variable score. Results show all items had significant correlation coefficients ($p < 0.01$), ranging from 0.823 to 0.944—indicating strong alignment with their theoretical constructs. According to Hair et al. (2019), correlations above 0.70 reflect strong construct validity.

Reliability was measured using Cronbach's Alpha. The results were:

Indicator	Cronbach's α
KPI	0,972
ROI	0,987
Feedback and Evaluation	0,931
Benchmarking	0,968
Productivity and Efficiency	0,961
Job Satisfaction and Engagement	α = 0,970

All variables had alpha values above 0.90, indicating excellent internal consistency (Nunnally & Bernstein, 1994). This confirms that the questionnaire items are highly reliable for measuring the intended concepts.

These tests strengthen the study's credibility, ensuring that the survey results are suitable for further analysis such as correlation tests and policy interpretation. In public policy research, weak instruments can lead to biased data and flawed conclusions (DeVellis, 2017; Bryman, 2016). Thus, this study's instrument meets academic standards and can reliably evaluate functional position effectiveness.

This correlation analysis aims to determine the extent to which the six dimensions of effectiveness in the Government Functional Valuer Position (JFP) relate and reinforce one another. The Pearson Product Moment correlation method was used, as the data came from an interval scale and met the assumption of normal distribution (Field, 2018).

The analysis revealed that all pairs of variables had strong and statistically significant relationships ($p < 0.01$), with correlation coefficients (r) ranging from 0.844 to 0.942. The strongest correlation was found between Feedback and Evaluation and Productivity and Efficiency (r = 0.942), indicating that well-established feedback systems significantly boost staff productivity. This supports Kluger and DeNisi's (1996) theory that consistent and targeted feedback enhances performance by clarifying expectations, increasing motivation, and aligning individual and organizational goals.

Other strong correlations include:

Benchmarking and Job Satisfaction (r = 0.923)

KPI and Feedback (r = 0.919)

These relationships suggest that involvement in evaluation processes and learning from best practices increase employee engagement and satisfaction. This aligns with findings in public management literature emphasizing the importance of performance clarity and a learning culture in driving employee engagement (Moynihan & Pandey, 2010; Marsick & Watkins, 2003).

Additionally, the correlation between ROI and Benchmarking (r = 0.844) indicates that strategic approaches to demonstrating value—such as time savings, asset utilization, and governance improvements—are more effective when informed by best practices.

In the context of functional position evaluation, these inter-variable correlations suggest that effectiveness is not the result of a single factor, such as individual performance, but rather a system of interrelated components—ranging from performance indicators and evaluation mechanisms to workplace perception. This reflects the systems thinking approach in public management, where job effectiveness stems from interactions among organizational subsystems (Goh, 2020; Pollitt & Bouckaert, 2017).

From a methodological standpoint, this correlation analysis serves not only a descriptive function but also as a preliminary test of structural relationships among dimensions. These can be explored further in future research using Structural Equation Modeling (SEM) or path analysis (Hair et al., 2019). Hence, although according to perception data, these findings are valid and useful for formulating data-driven policy recommendations.

Lin and Kellough (2019) highlight supervisor perceptions as a vital element in the success or failure of performance systems, reinforcing the importance of managerial support. In addition, Pyman et al. (2010) argue that positive labor relations and open employee voice contribute to higher engagement and trust in performance initiatives.

The findings of this study have several significant implications for strengthening the management of the Government Functional Valuer Position (JFP) outside the Ministry of Finance, especially in regional governments. The highly positive perception of the JFP role signals strong potential for this position to support more efficient, responsive, and professional asset governance. However, the study also identifies several challenges that require strategic, systemic, and sustainable policy interventions.

Strengthening the Institutional Framework for Functional HR Management in Regions

The absence of a robust institutional framework to support JFPs outside DJKN highlights the need for more integrated policy development. The central government should formulate a national strategy for strengthening functional positions, including valuation roles, that combines regulatory, institutional, and capacity-building elements. This aligns with the whole-of-government approach, which emphasizes harmonized HR policies across sectors (OECD, 2019).

Developing Systematic Performance Evaluation and Feedback Systems

Correlation results show that feedback and evaluation systems directly affect productivity. Therefore, regional governments should create responsive performance assessment systems with clear, measurable indicators that are integrated into institutional performance management. According to Moynihan (2008), evaluation systems are not merely control tools, but learning mechanisms that enhance institutional capacity.

Expanding Benchmarking Programs and Inter-Agency Collaboration

The relatively lower average score in the Benchmarking dimension underscores the need to facilitate knowledge exchange and best practice sharing among valuers—both horizontally (between regions) and vertically (with DJKN). This can be achieved through strategic partnerships or professional forums for government valuers. Research by Andrews & Entwistle (2010) found that inter-organizational collaboration in the public sector improves service performance through shared knowledge and joint innovation.

Optimizing JFP Utilization Through Integrated Assignments

Qualitative findings indicate that some institutions face limited valuation workloads. Therefore, mechanisms for inter-agency task assignments or regionalized JFP utilization should be developed, such as cluster-based resource sharing. This model not only enhances the use of valuers but also prevents career stagnation and motivational decline due to inactivity (Australian Public Service Commission, 2020).

Outcome-Based Incentives and Economic Impact Recognition

The high perception scores on ROI suggest that JFPs can generate economic value for organizations. As such, the incentive system should reflect strategic contributions such as asset savings, improved utilization, or faster service deli. Under the framework of value-based human resource management, linking incentives to tangible outcomes can strengthen motivation and performance orientation in bureaucracy (Perry, Hondeghem, & Wise, 2010).

In interpreting the findings, it is helpful to consider this real-world respondent quote: "I often receive performance feedback during audit reviews, but there's limited follow-up or coaching afterward." This illustrates the recurring theme in the quantitative data: the presence of feedback mechanisms without sufficient actionable guidance.

CONCLUSION

This study examines the effectiveness of the Government Functional Valuer Position (JFP) outside the Ministry of Finance, particularly within regional government institutions, using a descriptive quantitative approach according to stakeholder perceptions. The findings reveal that overall perceptions of the role and contributions of JFPs are highly positive, as reflected by the average scores of all variables being above 4 on a 1–5 Likert scale.

The Return on Investment (ROI) dimension received the highest score, suggesting that JFPs are perceived as bringing significant economic benefits to institutions—through process efficiency, faster service deli, and better asset governance. This supports literature asserting that professional, specialized human resources in functional roles can provide institutional value (Berman et al.,

2020). Meanwhile, Benchmarking had the lowest average score, indicating the need to facilitate cross-institutional learning to replicate best valuation practices at the regional level.

The inter-variable correlations show strong and mutually reinforcing relationships, particularly between feedback systems and work productivity, and between benchmarking and job satisfaction. These findings highlight the importance of supportive work environments and structured performance appraisal systems as critical elements of public sector organizational effectiveness (Hatry, 2014; Moynihan, 2008). Furthermore, the validity and reliability tests show that the research instrument has excellent psychometric properties, making the findings methodologically sound and dependable for policy development.

Conceptually, this study contributes to the discourse on strengthening functional positions in the context of public service decentralization. Policy direction should shift from a purely administrative approach toward a performance-based and public value-driven framework (Moore, 1995; OECD, 2019). Valuation, as a critical technical function in state asset management, must be recognized as a strategic profession, not merely an administrative support role.

Therefore, future policy should focus on:
1. Strengthening institutional support systems for JFPs at the regional level.
2. Implementing outcome-based incentives.
3. Encouraging inter-agency collaboration as a mechanism to enhance performance and professional sustainability.

With its robust methodology, meaningful findings, and strong policy relevance, this study can serve as a foundation for the development of more adaptive, professional, and results-oriented functional HR policies. It also opens opportunities for future research, especially regarding the economic impact of JFP roles and their integration into broader government asset management cycles.

Future research should explore how the institutional setting influences accountability culture among valuers, especially under different models of decentralization. One emerging question is how inter-agency coordination and professional development programs might mediate the impact of feedback on accountability. This study contributes to the broader discourse on professionalizing state functions by highlighting the operational challenges and behavioral factors influencing government valuers—an often overlooked yet critical role in the public financial ecosystem.

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