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Key performance indicators as instruments of public accountability: Evaluating indicator quality in Surabaya's local government

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Abstract

Public sector performance measurement should consider not only target achievement but also the quality of the indicators used. This study aims to evaluate the quality of six Key Performance Indicators (KPIs) at the Surabaya City Office of Women's Empowerment, Child Protection, Population Control, and Family Planning. It employs a descriptive-analytical qualitative approach through library research and document analysis of strategic planning documents, performance agreements, and the 2023 performance report. The findings show that five of the six indicators exceeded their targets, with an average achievement rate of 115.65%, while the Gender Empowerment Index reached 99.69%. Nevertheless, the evaluation identifies limitations in measurement transparency, alignment with strategic outcomes, relevance to organizational authority, and target challenge. This study contributes a four-dimensional evaluation framework for assessing KPI quality and provides an analytical basis for improving performance measurement in local government agencies.

Keywords: Key performance indicators; Public sector performance measurement; Local government accountability; Organizational performance evaluation; Performance indicator quality.

Abstrak

Pengukuran kinerja organisasi publik tidak cukup hanya didasarkan pada pencapaian target, tetapi juga perlu mempertimbangkan kualitas indikator yang digunakan. Penelitian ini bertujuan mengevaluasi kualitas enam Indikator Kinerja Utama (IKU) pada Dinas Pemberdayaan Perempuan dan Perlindungan Anak serta Pengendalian Penduduk dan Keluarga Berencana Kota Surabaya. Penelitian menggunakan pendekatan kualitatif deskriptif-analitis melalui studi kepustakaan dan analisis dokumen perencanaan, perjanjian kinerja, serta laporan kinerja tahun 2023. Hasil penelitian menunjukkan bahwa lima dari enam indikator melampaui target dengan rata-rata capaian sebesar 115,65%, sedangkan Indeks Pemberdayaan Gender mencapai 99,69%. Meskipun demikian, evaluasi menemukan keterbatasan dalam transparansi pengukuran, keselarasan indikator dengan hasil strategis, relevansi terhadap kewenangan organisasi, dan tingkat tantangan target. Penelitian ini berkontribusi melalui pengembangan kerangka evaluasi empat dimensi untuk menilai kualitas IKU sekaligus memberikan dasar bagi perbaikan pengukuran kinerja perangkat daerah.

Kata Kunci: Indikator kinerja utama; Pengukuran kinerja sektor publik; Akuntabilitas pemerintah daerah; Evaluasi kinerja organisasi; Kualitas indikator kinerja.

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Introduction

Performance measurement has become an important component of local government governance in Indonesia. However, the existence of a performance measurement system does not necessarily ensure that organizational performance is accurately represented. Akbar (2018), through an early examination of performance measurement and accountability practices in Indonesian local government institutions, demonstrated that such systems serve not merely as reporting instruments but are also shaped by the mechanisms, content, rationale, and institutional factors underlying accountability practices. Implementation challenges are more evident in the study conducted by Sofyani et al. (2018) among local government agencies in the Special Region of Yogyakarta. Using a qualitative approach involving interviews and observations, they found that institutional isomorphism, particularly coercive pressure, remained dominant in the implementation of performance measurement systems. These findings indicate that administrative compliance does not necessarily reflect the quality of performance measurement in government practice.

The gap between the obligation to measure performance and the capacity to produce meaningful measurements is also evident in the organizational capabilities of local governments. Aswar et al. (2020) examined 44 heads of planning sub-divisions involved in preparing Government Agency Performance Accountability Reports (LAKIP) in Bekasi City. Their analysis showed that resources had a positive and significant relationship with performance measurement, whereas technical knowledge and management commitment did not exhibit significant relationships. These findings emphasize that measurement quality cannot be determined solely by the existence of regulations or formal commitment; it also requires adequate resource support throughout the performance planning and reporting processes of local government agencies. Meanwhile, Dimitrijevska-Markoski (2019), through an analysis of 29 municipal and county governments in Florida, found that adequate performance measurement encourages the use of performance information, which subsequently affects organizational performance.

Performance information has managerial value only when the indicators used are clear, relevant, and useful for determining organizational actions. Murti et al. (2021) examined performance measurement systems among 95 local government officials in the Special Region of Yogyakarta. Their regression results showed that organizational culture, external pressure, and leadership commitment influenced the measurement system, while the use of performance information had a positive effect on public accountability. However, the use of such information was also influenced by job characteristics. Allegrini et al. (2022), based on a survey of managers in medium-sized municipalities in Italy, found that task analyzability and task variety directly

influenced the use of performance information, whereas task interdependence had an indirect effect through information availability. Accordingly, indicators should be assessed not only in terms of their reported achievements but also in terms of their quality and usefulness in organizational decision-making.

Previous studies have examined performance measurement systems and accountability from various perspectives. Muhtar et al. (2021), using panel data from 514 Indonesian regency and municipal governments covering the 2010–2019 period, found that oversight by external auditors and the public had a positive effect on performance accountability. Oppi et al. (2022), through a systematic review of 37 selected articles, demonstrated that ambiguity remains a fundamental challenge in public sector performance measurement systems. Choi and Park (2023) found that goal ambiguity was positively associated with dysfunctional practices across 47 central and local government agencies in South Korea. Meanwhile, Mahendra and Payamta (2023), using a sample of 1,542 Indonesian local governments in 2018 and 2020, showed that public attention had a positive effect on performance accountability. Nevertheless, these studies have not specifically evaluated the quality of individual key performance indicators (KPIs) within a single local government agency using an integrated set of measurement dimensions.

In response to this research gap, this study aims to evaluate the quality of six Key Performance Indicators (KPIs) at the Surabaya City Office of Women's Empowerment, Child Protection, Population Control, and Family Planning. The evaluation focuses not only on determining whether the 2023 targets were achieved but also on assessing whether the indicators are formulated and measured transparently, are outcome-oriented and aligned with strategic objectives, are relevant to the agency's authority, and incorporate an adequate level of target challenge. This focus is important because high numerical achievement does not, in itself, demonstrate that an indicator accurately represents an organization's contribution. Through an analysis of planning documents, performance agreements, and performance reports, this study is expected to provide a more comprehensive assessment, recommendations for improving the quality of local government performance measurement, and support for strengthening the accountability of public services.

Method

This study employs a library research method with a descriptive-analytical qualitative approach. This method was selected to evaluate the quality of Key Performance Indicators (KPIs) at the Surabaya City Office of Women's Empowerment, Child Protection, Population Control, and Family Planning through an examination of relevant official documents and scholarly literature. The primary data sources comprise institutional documents, including the 2021–2026 Strategic Plan (Renstra) of the Surabaya City Office of Women's Empowerment, Child Protection, Population

Control, and Family Planning (Pemerintah Kota Surabaya, 2021), the 2023 Performance Agreement, and the 2023 Performance Report (DP3APPKB Kota Surabaya, 2024). This study also draws on regulations concerning accountability and performance measurement in government agencies, including Minister of Administrative and Bureaucratic Reform Regulation No. 89 of 2021 (Republik Indonesia, 2021) and Surabaya Mayor Regulation No. 47 of 2023 (Pemerintah Kota Surabaya, 2023).

Supporting sources were obtained from books and journal articles addressing public sector performance measurement, organizational accountability, and performance indicator evaluation. Data were collected through searching, screening, critical reading, and recording information related to indicator formulation, target setting, performance realization, and measurement mechanisms. The use of documents as data sources in qualitative research follows Bowen (2009), while the use of literature as a foundation for analysis and conceptual framework development draws on Snyder (2019). Data were analyzed qualitatively through information organization, thematic categorization, interpretation, and comparison of indicator characteristics, targets, performance realizations, and measurement provisions.

To assess the six KPIs, this study applies four evaluation dimensions synthesized from previous theories and studies. First, technical quality and measurement transparency examine the clarity of definitions, formulas, data sources, and measurement traceability (Røge & Lennon, 2018). Second, outcome orientation and strategic alignment assess the relationship between indicators, organizational objectives, and strategy implementation (Johnsen et al., 2024). Third, organizational relevance examines indicator alignment with institutional authority, task characteristics, and capacity through *Contingency Theory* (Donaldson, 2001). Fourth, target challenge draws on *Goal-Setting Theory* (Locke & Latham, 2002) and research on public sector performance measurement and target setting (Siverbo et al., 2019; Lee & Park, 2024). These dimensions form a researcher-developed analytical framework rather than a validated standardized instrument. Each KPI is assessed across all four dimensions to identify its strengths, limitations, and suitability for measuring public sector performance. The analysis relies exclusively on documents and scholarly literature, without interviews or field observations.

Results and Discussion

Formulation and characteristics of key performance indicators

The 2021–2026 Strategic Plan (Renstra) of the Surabaya City Office of Women's Empowerment, Child Protection, Population Control, and Family Planning (DP3APPKB) serves as the primary basis for formulating Key Performance Indicators (KPIs), as it translates regional development priorities into the organization's objectives and targets (Pemerintah Kota Surabaya, 2021). The strategic plan elaborates

on the second mission of Surabaya City's Regional Medium-Term Development Plan (RPJMD), namely, to develop superior human resources who are physically and mentally healthy, productive, and possess strong character. Accordingly, the formulation of DP3APPKB's KPIs does not take place in isolation but follows regional development priorities that fall within the agency's responsibilities. This relationship between planning and performance measurement is important because indicators should reflect the outcomes an organization seeks to achieve rather than merely record the activities it has carried out. This principle is consistent with Minister of Administrative and Bureaucratic Reform Regulation No. 89 of 2021 (Republik Indonesia, 2021).

Based on these development priorities, DP3APPKB established two main objectives: improving the quality of education, health, and the fulfillment of people's basic needs, and strengthening gender mainstreaming, empowerment, and the protection of women and children (DP3APPKB Kota Surabaya, 2024). These objectives are subsequently translated into five strategic targets: building quality families, controlling population growth, improving government accountability, strengthening gender justice and equality, and enhancing the protection of women and children. The formulation of these targets should consider Doran's (1981) SMART principles: *specific, measurable, assignable, realistic,* and *time-related*. This means that targets should be clearly defined, measurable, assigned to responsible parties, realistically achievable, and time-bound. This framework emphasizes that the existence of indicators alone is insufficient; indicators must also have measurable targets and clearly defined accountability for their achievement.

Changes in indicator characteristics become apparent when the 2021–2026 Strategic Plan is compared with the 2016–2021 planning period. Based on the descriptions in the planning documents examined in this study, the earlier period featured a relatively larger number of indicators, many of which measured program or activity implementation, such as the number of participants and documents produced. In the 2021–2026 period, measurement became more concentrated on six key indicators at the strategic target level, most of which take the form of indices or numerical achievement measures. This change indicates both a reduction in the number of indicators and a shift in emphasis from activities toward intended outcomes. Pratiwi (2016), in a study of performance indicator development in the Purbalingga Regency Government, discussed the importance of aligning indicators with organizational objectives to ensure that performance measurement extends beyond activity implementation. Thus, the changes at DP3APPKB indicate a shift toward more outcome-oriented measurement, although the appropriateness of the indicators in relation to the agency's authority still requires examination.

In 2023, DP3APPKB used six KPIs to measure the achievement of five strategic targets. These indicators comprise the Government Agency Performance Accountability System (SAKIP) score, the percentage of cases involving women and children resolved without legal proceedings, the Gender Empowerment Index (IDG), the Family Development Index (i-Bangga), the age-specific fertility rate among women aged 15–19 (*Age-Specific Fertility Rate*/ASFR), and the total fertility rate (*Total Fertility Rate*/TFR). One strategic target, namely population growth control, is measured using two indicators: ASFR and TFR. This composition demonstrates that DP3APPKB's performance measurement covers internal administration, the protection of women and children, gender empowerment, family quality, and population conditions. The details of the strategic targets, indicators, measurement characteristics, and data sources for the six KPIs are presented in Table 1.

Table 1. Key performance indicators of the Surabaya City Office of DP3APPKB in 2023

Strategic target	**Key performance indicator**	**Measurement formula or characteristics**	**Source/calculating institution**
Improved government accountability within the agency	SAKIP score	Result of the assessment of the local government agency's performance accountability	Surabaya City Inspectorate
Enhanced efforts to protect women and children	Percentage of cases involving women and children resolved without legal proceedings	(Total cases − cases involving legal proceedings) ÷ total cases × 100%	DP3APPKB data
Improved gender justice and equality	Gender Empowerment Index (IDG)	Composite index comprising women's representation in parliament, women's participation in professional, managerial, administrative, and technical positions, and women's contribution to income	Statistics Indonesia (BPS)
Development of quality families	Family Development Index (i-Bangga)	Family survey results: below 40 (vulnerable), 40–70 (developing), and above 70 (resilient)	Family survey
Controlled population growth	Age-Specific Fertility Rate (ASFR) among women aged 15–19	Number of births per 1,000 women aged 15–19; a lower value indicates a better outcome	DP3APPKB data
Controlled population growth	Total Fertility Rate (TFR)	TFR = 5 × sum of ASFR values; a lower value indicates a better outcome	DP3APPKB data

Source: Compiled from Chapters II and III of the 2023 Performance Report of the Surabaya City Office of DP3APPKB.

Based on their measurement characteristics, the six KPIs can be classified into three categories. The SAKIP score is an internal accountability indicator because it assesses the organization's performance accountability. The percentage of cases involving women and children resolved without legal proceedings is a service indicator because it reflects the agency's handling of such cases. Meanwhile, IDG, i-Bangga, ASFR, and TFR are outcome indicators that describe conditions relating to gender empowerment, family quality, and population dynamics. This classification indicates that most KPIs are oriented toward outcomes rather than merely the number of activities or administrative outputs. This direction is consistent with Pratiwi (2016), who discussed the importance of developing indicators based on organizational performance targets. However, outcome indicators do not automatically reflect an agency's direct contribution. Gender, family, and population conditions are also influenced by social factors and cross-sectoral policies beyond DP3APPKB's authority.

In terms of measurement mechanisms, the six KPIs have different characteristics and data sources. The case resolution indicator uses the ratio of cases that do not proceed to legal proceedings to the total number of cases, whereas ASFR and TFR measure population fertility. IDG is a composite index derived from several dimensions of women's empowerment, while i-Bangga is obtained through surveys and the classification of family conditions. The SAKIP score is based on an assessment conducted by the Surabaya City Inspectorate. These differences indicate that DP3APPKB's performance measurement relies on both internal data and figures calculated by other institutions. The involvement of external institutions, such as the Inspectorate and Statistics Indonesia (BPS), can strengthen measurement independence but also requires coordination and clear schedules for data provision. Therefore, the definitions, formulas, data sources, and responsible parties for each indicator must be presented transparently to ensure that performance achievements can be traced and accounted for.

Achievement and realization of key performance indicators in 2023

DP3APPKB Surabaya City's performance measurement in 2023 showed that overall performance exceeded the established targets. The performance report recorded an average achievement rate of 115.65% across the six Key Performance Indicators (KPIs). Five indicators exceeded their targets, while one indicator, the Gender Empowerment Index (IDG), achieved 99.69% of its target. None of the indicators was unmeasurable. These results provide an initial indication that most of the organization's targets were achieved at or above their annual expectations. However, the aggregate figure needs to be interpreted in light of the characteristics and measurement directions of each indicator. Mardiasmo (2021) explains that public sector performance serves multiple

purposes and cannot be reduced to a single measure. Therefore, the 115.65% achievement rate should be regarded as an initial summary rather than conclusive evidence that all dimensions of the agency's performance were optimal during the reporting period.

A comparison of the targets and actual results for the six KPIs reveals variations in achievement that need to be examined separately. As presented in Table 2, the SAKIP score reached 93.50 against a target of 84.24, representing an achievement rate of 110.99%, while the percentage of cases resolved without legal proceedings reached 85.61% against a target of 82.91%, or 103.26%. The IDG recorded an actual value of 83.20 against a target of 83.46, achieving 99.69%. The Family Development Index (i-Bangga) reached 62.69 against a target of 56.29, equivalent to 111.37%. For the population indicators, the ASFR for women aged 15–19 reached 8.70 against a target of 25, with an achievement rate of 165.20%, while the TFR reached 1.70 against a target of 1.76, or 103.41%. These variations indicate that performance achievements were not evenly distributed across all indicators. Therefore, achievement percentages should be interpreted alongside the definition and measurement direction of each indicator rather than compared solely by their numerical magnitude.

Table 2. Targets, actual results, and achievement rates of the key performance indicators of the Surabaya City Office of DP3APPKB in 2023

Key performance indicator	Target	Actual result	Achievement
SAKIP score	84.24	93.50	110.99%
Cases resolved without legal proceedings	82.91%	85.61%	103.26%
Gender Empowerment Index (IDG)	83.46	83.20	99.69%
Family Development Index (i-Bangga)	56.29	62.69	111.37%
ASFR among women aged 15–19	25	8.70	165.20%
Total Fertility Rate (TFR)	1.76	1.70	103.41%

Source: 2023 Performance Report of the Surabaya City Office of DP3APPKB, Table 3.1.

Among the six indicators, ASFR recorded the highest achievement rate at 165.20%, followed by i-Bangga at 111.37% and the SAKIP score at 110.99%. Nevertheless, these indicators represent different dimensions: ASFR reflects the birth rate among women aged 15–19, i-Bangga represents family development conditions, and SAKIP assesses the agency's performance accountability. This distinction is important because higher achievement percentages do not necessarily indicate the same meaning of success across these indicators. Sugianti and Sembiring (2024), in their performance measurement study of the Population and Civil Registration Office of West Bandung Regency using the Balanced Scorecard, found varying results across perspectives. Performance in the customer, internal process, and learning and growth perspectives was considered satisfactory, whereas the financial perspective showed a combination

of economical, inefficient, and effective performance. Their findings underscore the need to interpret achievements according to the dimensions being measured rather than relying solely on the magnitude of the percentages. Thus, ranking indicators by their numerical values alone risks oversimplifying the meaning of organizational performance.

Unlike the other five indicators, the IDG was the only indicator that failed to reach its target, with an actual value of 83.20 compared with a target of 83.46, representing an achievement rate of 99.69%. The difference of 0.26 points is relatively small, but it nevertheless indicates that the gender empowerment target was not fully achieved during the reporting year. This result should not immediately be interpreted as an overall failure of women's empowerment programs because the IDG is a composite index encompassing several aspects of women's representation and contribution. Riasmini et al. (2018), in their evaluation of performance indicators in the Buleleng Regency Government, identified inconsistencies between local government agency indicators and regional government target indicators, as well as discrepancies in information across planning and reporting documents. Their findings serve as a relevant reminder that achievement figures need to be interpreted in relation to their alignment with strategic objectives. In the context of DP3APPKB, the IDG result should therefore be understood as a signal that gender equality targets require continued attention.

The achievement percentages reported in the performance report need to be interpreted according to the measurement direction of each indicator. For indicators in which higher values represent better performance—the SAKIP score, case resolution rate, IDG, and i-Bangga—the achievement percentage is calculated by comparing the actual result with the target. Conversely, ASFR and TFR follow the principle that lower actual values indicate better outcomes. Based on the authors' examination of the figures in the report, the achievement rates for these two indicators can be reconstructed using the formula (2 × target − actual result) ÷ target × 100%. This formula produces achievement rates of 165.20% for ASFR and 103.41% for TFR. It should be emphasized that this formula is not explicitly stated in the report; its presentation therefore represents the authors' reconstruction of the calculation rather than a quotation of the official formula. Transparency in calculation methods is important to enable readers to examine the basis of reported achievements. This approach also helps prevent misinterpretation of the results.

Overall, the average achievement rate of 115.65% appears high, but this figure is strongly influenced by the ASFR achievement rate of 165.20%. When ASFR is excluded from the calculation, the average achievement rate of the remaining five indicators is 105.74%. This difference demonstrates that the aggregate achievement rate does not fully reflect the distribution of performance across individual indicators. Wargadinata

(2017), in a study of local government agencies in Bandung City, found that the validity, legitimacy, and functionality of performance measurement had not reached optimal levels. The measurement instruments did not fully represent organizational performance, and the resulting information had not been used optimally to support continuous improvement. Similarly, Baskoro and Akbar (2018) found that the indicators used by the Regional Disaster Management Agency of the Special Region of Yogyakarta had logical alignment and incorporated outputs reflecting community impact, but still exhibited weaknesses in measuring the quality of efforts and outcomes. Accordingly, DP3APPKB's achievement figures should be interpreted as quantitative results that still require an evaluation of indicator quality.

Evaluation of key performance indicator quality as a performance measurement instrument

The quality of Key Performance Indicators (KPIs) should not be assessed solely by the number of indicators that meet their targets but also by the appropriateness of their design and their usefulness in guiding organizational performance. Van der Kolk (2022), through a review of 32 survey-based studies on public sector performance measurement, demonstrated that clarity, fairness, subjectivity, and the ways in which performance information is used influence the outcomes of measurement systems. In the Indonesian context, Salomo and Rahmayanti (2023) also found that although the implementation of the Government Agency Performance Accountability System (SAKIP) in local governments has progressed, its implementation remains slow and tends to be formalistic. These findings provide a basis for evaluating DP3APPKB's six KPIs across four dimensions: technical measurement quality, outcome orientation and strategic alignment, relevance to organizational authority, and target challenge. Accordingly, the achievement rate of 115.65% requires further examination before it can be considered a comprehensive representation of organizational performance quality.

The first dimension concerns technical quality and measurement transparency, particularly the clarity of indicator definitions, formulas, data sources, and the parties responsible for calculating each indicator. Røge and Lennon (2018), in their study of local governments in Denmark, demonstrated that weaknesses in indicator design can undermine internal transparency and make it difficult for organizations to link resources to the outputs they produce. Meanwhile, van der Kolk (2022) emphasized that design clarity is one of the key characteristics determining the outcomes of performance measurement system use. At DP3APPKB, most KPIs are accompanied by definitions, data sources, and measurement explanations. However, two important shortcomings remain: the achievement formulas for ASFR and TFR are not explicitly provided, while the components underlying the SAKIP score are not explained in detail. This indicates that the measurement system has an established technical

foundation, but its methodological transparency remains insufficient for independent verification.

The second dimension assesses outcome orientation and the alignment of indicators with the organization's strategic objectives. Four of DP3APPKB's six KPIs—IDG, i-Bangga, ASFR, and TFR—reflect conditions relating to gender, families, and population dynamics. One indicator measures the resolution of cases without legal proceedings, while another assesses internal accountability through the SAKIP score. This composition indicates that performance measurement is no longer dominated by activity-based indicators but has shifted toward outcomes. However, Smith, Halligan, and Mir (2021), in a study of nine Australian government agencies, found that performance measurement and target achievement do not automatically lead to improvements in organizational performance. Johnsen et al. (2024) also demonstrated that performance measurement system design serves as an important link between strategic planning and the use of performance information. Therefore, DP3APPKB's four outcome indicators need to be complemented by measures that more directly capture the benefits of services received by women, children, and families.

The third dimension examines the alignment of indicators with the organization's authority and operational context. *Contingency Theory*, as explained by Donaldson (2001), emphasizes that the effectiveness of an organizational system depends on its alignment with task characteristics and the surrounding environment. This principle is relevant because not all development outcomes fall within the control of a single local government agency. The IDG, for example, includes women's representation in parliament and their contribution to income, while ASFR and TFR are also influenced by education, socioeconomic conditions, and healthcare services. Siverbo et al. (2019) explained that the consequences of performance measurement depend on the alignment of indicator design with organizational context and how the indicators are used. Accordingly, the use of these indicators is not inherently inappropriate, but it should be accompanied by an explanation of DP3APPKB's contribution and the external factors influencing the results. Without such clarification, indicator achievements risk being interpreted as direct outcomes of the agency's efforts, even though its contribution is cross-sectoral in nature.

The fourth dimension concerns the level of target challenge. *Goal-Setting Theory*, developed by Locke and Latham (2002), explains that specific and challenging goals can improve performance when supported by adequate commitment, capability, and feedback. In 2023, five of DP3APPKB's six KPIs exceeded their targets. The highest achievement was recorded for ASFR at 165.20%, followed by i-Bangga at 111.37% and the SAKIP score at 110.99%, whereas the IDG achieved only 99.69%. Lee and Park (2024), based on data from South Korean government agencies, found that public organizations may tend to establish targets that are insufficiently challenging. This

finding serves as a relevant caution rather than evidence that DP3APPKB follows the same pattern. The high ASFR achievement indicates that the target of 25 should be reviewed in light of trends over several years and changes in population conditions. However, data from a single year are insufficient to conclude that the target was too easy to achieve.

Based on these four dimensions, the quality of DP3APPKB's KPIs can be considered reasonably adequate, but not yet sufficiently robust as instruments for comprehensively representing organizational performance. Their main strength lies in the use of indicators that are predominantly outcome-oriented and linked to strategic objectives. Conversely, their weaknesses include incomplete transparency in measurement methods, limited direct alignment between several indicators and the agency's sphere of control, and the need to reassess the level of target challenge. This assessment is consistent with Røge and Lennon (2018) regarding the importance of design transparency, Siverbo et al. (2019) concerning the alignment of performance measurement with organizational context, and Johnsen et al. (2024) regarding the relationship between indicator design and the use of performance information. Therefore, improving KPIs should not simply involve increasing targets or pursuing higher achievement percentages; rather, it should focus on developing indicators that are transparent, relevant, and useful for managerial decision-making and public service improvement.

Conclusion

This study finds that DP3APPKB Surabaya City's KPIs have shifted toward outcome-based performance measurement through six indicators covering accountability, the protection of women and children, gender equality, family development, and population control. Quantitatively, the average achievement rate in 2023 reached 115.65%, with five indicators exceeding their targets and the IDG achieving 99.69%. However, these achievements do not fully reflect organizational performance quality because the high average is strongly influenced by the ASFR achievement rate, while transparency regarding the formulas of several indicators and the alignment of indicators with the agency's direct authority remain limited. This condition indicates that the main issue does not lie in the agency's ability to meet its targets but rather in the extent to which the indicators accurately represent its organizational contributions. Therefore, measurement success should be assessed based on the quality of performance information and its relevance to public service outcomes.

This study contributes to the literature by proposing a framework for evaluating KPI quality across four dimensions: measurement transparency, outcome orientation and strategic alignment, relevance to organizational authority, and target challenge. This framework demonstrates that administrative achievement and measurement quality are two distinct aspects. Nevertheless, this study is limited to document analysis and

therefore cannot directly explain the considerations underlying managers' target-setting decisions or the agency's actual contribution to changes in indicators influenced by external factors. Future research should incorporate interviews with performance managers, relevant local government agencies, and indicator-calculating institutions, as well as comparisons of performance achievements across multiple years. DP3APPKB should also clarify measurement formulas, periodically review target relevance, and introduce additional indicators that more closely reflect service quality and the benefits received by the public.

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