

Enhancing Organizational Efficiency and Accountability: A Comprehensive Analysis of Performance Management in the Malaysian Public Sector

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Abstract

In this paper, we impart on performance management in the Malaysian public sector and the fact that performance is a broad topic with varied users in different circumstances makes it difficult to match the design for performance indicators in the public sector. This study uses the qualitative method and goal-setting theory. The theory and concept of goal setting can apply to individual and organizational levels. The goal-setting theory describes that performance, and a set of clear, quantifiable goals are directly related. If managers are aware of their objectives, they are more motivated to work more diligently, which raises performance. To achieve goal setting among the most senior level of management in the public sector, it is essential to answer the crucial question regarding which indicators or criteria are needed. Even though several prior studies attempted to explain factors that influence performance management, to the best of the researcher's knowledge, there is a lack of studies that have looked at the factors that influence performance management through in-depth interviews with the organization's management itself such as Chief or Head of Ministries or organization's department. Hence, this study provides empirical research into the factors that influence performance management in Malaysian public sectors.

Keywords: Performance Management, Organizational efficiency, Accountability, Malaysian Public Sector, Key Performance Indicator

1. Introduction

Performance management is a critical component in every organization or nation in determining its performance to ensure its sustainability in the long run. Referring to book titled "Public Management and Government in Malaysia; Trends and Transformations" by Siddiquee (2013) facilitates the understanding of contemporary public management reform, it explains clearer the situation that involves trends and transformations in Malaysian public sector performance management. Since the mid-1980s, the Malaysian government has followed global trends and looked forward to various transformations. The Malaysians desired to improve the quality of public services and need to reform to achieve the national development goal such as the aim direction of reforms.

Hence, Malaysia's public sector has implemented Key Performance Indicators (KPIs) and Appraisal Reports as performance assessment tools for civil servants. The KPIs are designed for the Premier Officers of Malaysia. The KPIs act as a public sector Malaysian government performance management mechanism. This mechanism is vital to determine whether this KPI is the accurate platform designed in line with the Malaysian government. The government of Malaysia has introduced the KPIs for performance measurement to KPI-based performance measurement to Top-Level or Premier Staff only since the year 2008.

In Malaysia, the KPI for the public sector was introduced in the year 2005. The guidelines are to create the Principles of Performance Indicators or KPIs and implement consolidation measures for government agencies. The objective of this circulation of guidelines is to explain and give guidance to the Head of Agencies relating strategy, mechanism, and steps to create KPIs and execute the performance measurement at the agencies. Implementation of performance measurement in government agencies is based on the following:

- a) Performance measurement of the government is a great example of customer service delivery.
- b) The focus of this measurement is on the key services that the agency provides to the customer (public).
- c) These key services are measured in terms of the process of delivering them to the customer as well as the level of customer satisfaction with the services they produce.
- d) To begin with, the implementation of the measurement in Government agencies is based on the agency's current process.
- e) Implementation of performance measurement requires agencies to establish KPIs and set performance targets as the basis for making measurements.
- f) The defined goals should be considered in the following circumstances:
 - (i) Process capabilities covering workflows, human resources, finances, equipment, infrastructure, and the right environment to deliver customer service.
 - (ii) Customer expectations, expectations, and feedback.
- g) Performance targets set for measuring KPIs must meet the characteristics of SMART (i.e. specific, measurable, achievable, realistic, time-bound, or specific, measurable, achievable, realistic, and time-consuming).

After considering all the measurement guidelines listed above, governance is taken as an indicator in the public sector of Malaysia which has been executed under the category of Ministry/ Agency's Specific Programs. How has this indicator impacted the KPI outcome based on the execution in the public sector?

Table 1. Performance Measurement Tools – Category & Dimension

Category	Description	Dimension
Shared Responsibilities Amongst Ministries/Departments	<ul style="list-style-type: none"> Common KPI across services to ensure interdependence amongst ministries and departments. 	<ul style="list-style-type: none"> Shared Responsibilities Amongst Ministries/Departments
Ministry/Agency Specific Programs/Activities	<ul style="list-style-type: none"> Ministry/ Agency specific programs/ activities which cover planning, development, and the implementation of organisational objectives. 	<ul style="list-style-type: none"> Delivery of Core Functions & Continuous Process Improvement Governance and Accountability
Leadership and Core Personality Values	<ul style="list-style-type: none"> Consultation service quality (YB Minister/ Chief Minister) 	<ul style="list-style-type: none"> Transformational Leadership

Source: Prime Minister Office of Malaysia

As shown in Table 1, performance measurement is relevant to categories and dimensions in the public sector.

There is a study relating Key Performance Indicators as performance management in Manufacturing Industries in Bumiputera Entrepreneurs (MIBE). The performance index as an indicator is crucial and must determine whether the selected indicators are being applied effectively for MIBE. The accurate indicators can assist Malaysian government agencies in economic development in the country M.S. Hamid, S.B. Mohamed, A.A. Abdullah (2019).

Some preceding efforts have led to the same goal. This includes initiatives such as measuring individual and organisational achievements through the annual work goal, competency assessment under the Malaysian Remuneration System, measurement of the efficiency of the Quality Management System through the implementation of MS ISO 9000 and Total Quality Management (TQM), and problem-solving ability. Furthermore, innovative techniques such as increasing work quality and coordinating best practices also have been considered as an indicator to measure the performance of public sector agencies. And, most recently, with the formation of the Public Service Quality awards, the customer charter has been developed in government agencies, and it is used as the standard of service quality that can be tested to judge an agency's performance and achievement.

Even though several prior studies attempted to explain factors that influence performance management, to the best of the researcher's knowledge, there is a lack of studies that have looked at the factors that influence performance management through in-depth interviews with the organization's management itself such as Chief or Head of

Ministries or organization's department. Hence, this study provides empirical research into the factors influencing performance management in Malaysian public sectors.

1.2 The Importance of Performance Management

Performance management is a continuous and adaptable process in which managers and those they supervise work together as partners within a framework that specifies how they can effectively collaborate to accomplish the desired outcomes. It is founded on the principles of management by contract and agreement rather than command, as well as consensus and cooperation rather than control or force (Armstrong, 2010). There are a few mechanisms in the approach of performance assessment in private or public sector organizations as well as a few studies about transformation or modernisation of government from a few countries such as technology systems transformation, appraisal approaching, monitoring techniques, etc.

Quality management (QM) is both a set of guiding principles and a management style that has been adopted by managers in organizations to improve competitiveness and organizational performance (Jaafreh & Al-abedallat, 2013). Therefore, organizational performance management or measurement are used interchangeably. A balance is required between the general employees and management in terms of KPIs to improve their operational systems to be more efficient and effective in carrying out their services. In Malaysia's context, there are obligation to transform the public sector in terms of the delivery system through a new strategic approach and best practices in boosting the performance of the civil service (Dato' Seri Najib Tun Razak, The Sun, April 2009). The transformation in performance measurement that was discussed is KPI-outcome-based.

The KPIs of Malaysia's Public Sector have been transformed into KPI-based outcomes. The KPI-based outcome is the performance measurement tool in the components of performance appraisals. An effective and accurate performance measurement tool is vital in ensuring that the services and quality given by the organization can satisfy the customers and public needs. In the Malaysian context, Malaysian policymakers need to search for effective and appropriate measurement tools, and KPI-based outcome is viewed as one of the tools that can meet the criteria in line with the Ministries or State's mission, vision, and target.

Performance management is a continuous and adaptable process in which managers and those they supervise work together as partners within a framework that specifies how they can effectively collaborate to accomplish the desired outcomes. There are many performance management tools designed to make the process easier and more effective to help organizations become more successful.

Bernard Marr (2019) performance management essentially involves measuring, reporting, and managing progress to improve performance, both at an individual level and at a corporate level. Quality management (QM) is both a set of guiding principles and a management style that has been adopted by managers in organizations to improve competitiveness and organizational performance (Jaafreh & Al-Abdallah, 2013). Therefore, organizational performance management or measurement are used interchangeably. According to Zoe and Mary (2004), it could be argued that performance measurement is the act of measuring performance whereas performance management aims to react to the "outcome" measure by using it to manage the performance.

The implementation of KPIs in the public sector has been discussed and debated around the world including Malaysia. There are studies for KPIs in the public sector that cover the implementation of KPIs in the public sector that discussed Malaysian Public Sectors in measuring their performance. The qualitative method based on semi-structured interviews was conducted with the frontline agency at the National Registration Department, Pulau Pinang. Subsequently, another KPIs study and focus on contract employees to the value of KPIs implementation has been made (Jamaluddin, Tahir, Ng, 2019).

2. Problem Statement

Since the late 1980s, the emergence of the new public management movement made it more focused on performance measurement in government, and various performance measurement initiatives have been adopted by global (Oxborne and Gaebler, 1995). Theoretically, it is discussed more by the researcher than focuses practically on the main operations, especially in the public sector and in the Malaysian context.

The state of the economy has an impact on performance management. When economic conditions change, management must revise its plans to ensure that the organisation can meet the challenges of the current situation. Policy design necessitates careful planning to meet the requirements of the set goals. Management must establish performance indicators that are in line with the problem of economic conditions.

The economic and financial circumstances of Malaysia are influenced by various factors, including ongoing

geopolitical conflict, monetary policy tightening to combat inflation, and the heightened likelihood of a global economic downturn. This is made even more difficult by the uncertainty that the major countries are facing, which affects the trading dynamics that are already difficult because of the ongoing trade conflicts and influences the quickly growing countries as well. Due to its open economy and reliance on commerce, Malaysia is undoubtedly also feeling the heat from global events.

According to the Economic Outlook, 2024 report, Malaysia's policy must focus on the "Civil Economy: Empowering the People.". Serving the public was the main goal in designing this framework. In addition, the government has established several goals for the nation to meet during the next ten years. One such goal is the initiative, which is anticipated to propel economic growth in the nation at a predicted rate of four to five percent in 2024. It is imperative to guarantee a just and equitable allocation of the country's economic resources by placing a premium on the highest caliber of healthcare and education accessible to every Malaysian.

The effects of performance management practices in public sector organizations are affected by institutional factors. As suggested, clear goals and measurable results are required so that the diffusion of organizational energy can be prevented (Rangan, 2004; Kaplan, 2001). Also, the researcher has mentioned that public sector organizations may use performance measurement to learn and improve their performance for learning; the transparency created may indicate where the organization excels as well as necessary improvements to be made.

Organizational performance management or measurement is used interchangeably. As clearly defined by Lebas (1995), the performance measurement comprises measures appertaining to key success factors and measures for detection of deviations, tracking past achievements, output, and input, as well as measures to describe the status potential. Jaafreh (2013) argued that performance measurement is referred to as a set of both guiding principles and style of management adopted by managers in organizations and aimed at improving competitiveness and organizational performance.

According to the World Bank's Human Capital Index (updated, on 6th April 2021), Malaysia's economy has been on an upward trajectory since the Asian financial crisis of 1997-1998, averaging 5.4 percent growth since 2010, and is predicted to move from an upper middle-income to a high-income country by 2024. The COVID-19 (coronavirus) pandemic, on the other hand, has had a significant economic impact on Malaysia, especially among vulnerable households. In July 2020, Malaysia's official poverty line was updated, and 5.6 percent of Malaysian households are now living in absolute poverty. The government is concentrating its efforts on the poorest 40% of the population (dubbed "the bottom 40"). This low-income population is more exposed to economic and political shocks.

Malaysia's income disparity is still significant compared to other East Asian countries; however, it is rapidly decreasing. While the bottom 40 have outperformed the top 60 in terms of income growth for much of the last decade, the absolute difference between income categories has grown, adding to common impressions of the poor being left behind. Following the elimination of broad-based subsidies, the government has gradually shifted toward more targeted support for the poor and vulnerable, mostly through cash transfers to low-income households.

As the shock of COVID-19 decreases export-led growth and a limited fiscal space limits public investment-led expansion, Malaysia's near-term economic prospects will be more reliant than normal on government initiatives to preserve private sector activity. In the long run, as Malaysia's economy converges with that of high-income countries, incremental growth will rely less on factor accumulation and more on productivity growth to support higher potential growth.

While considerable, Malaysia's productivity growth has lagged some global and regional peers over the last 25 years. Malaysia's development path will be supported and sustained only if ongoing reform attempts to address significant structural obstacles are successful. This study, therefore, is an attempt to investigate to critical situation to answer whether having a set of indicators can impact performance management in the public sector of Malaysia. Despite certain indicators, this study expects to determine other factors that will be able to contribute to solving the problems. The indicators have been determined by the head of the Ministries and Agencies. However, it is necessary to have certain indicators to balance the impact on the KPI outcome and the governance as well in the public sector. This is due to Malaysia's economy converging with that of high-income countries, incremental growth will rely less on factor accumulation and more on productivity growth to support higher potential growth.

It is critical to analyse the current economic situation as opposed to the global economic situation. This is due to the need to review the outcome setting of a ministry, which affects the performance of the ministry's secretary general. Determining the indicators for ensuring the evaluation of an outcome is a challenging task. The use of inaccurate indicators has an impact on measuring the overall performance of the ministry, which also has an impact on

Malaysia's economic situation and cultural structure.

Some audit issues imply executing the programs and activities in the Ministry or Agencies that are reported in the Auditor General Report (AGR) of SAI, Malaysia. This AGR is highlighting the issues that arise due to the reasons that the projects, programs, or activities not performing as to their timelines or planning schedules. In addition, this study also analyse the Central Bank Report 2019 Annual Report 2019, Economics & Monetary Review 2019, and Financial Stability Review 2nd Half 2019. Examples of the issues are shown in **Table 2**.

The research gap exists and needs to be filled in by this study concerning indicators that might significantly impact the measurement of performance management that focuses on the first tiers of the government of Malaysia. Besides that, this study is intended to add to the existing body of knowledge in the literature on the implication of institutional practices and governance practices to the indicators that relate to the performance of the Malaysian government using the qualitative approach.

Based on the AGR 2019, the federal government's financial statement has recorded a revenue of RM264.415 billion in 2019, a 13.5 percent (RM31.532 billion) increase compared to 2018. Meanwhile, operating expenditure approved last year amounted to RM260.547 billion while actual expenditure amounted to RM263.343 billion. The expenses due to national debt (interest, dividends, and other charges) amounted to RM32.933 billion, or 12.5 percent of the operating expenses. This expenditure increased by a total of RM2.386 billion or 7.8 percent compared to 2018 which amounted to RM83.050 billion because it was not budgeted for under the management allocation but was paid directly from the Consolidated Loan Account. Additionally, on the ministries and federal departments' development expenditure, RM54.173 billion, or 104.6 percent, was spent from the allocation approved in 2019.

The federal government had an RM51.370 billion deficit with a deficit Gross Domestic Product (GDP) ratio of 3.4 percent. The deficit was offset by new loans amounting to RM138.559 billion and of the total loans, RM83.05 billion, or 59.9 percent was used to repay matured debts. The federal debt stood at RM792.998 billion, a seven percent increase compared to RM741.094 billion in 2018, the debt-GDP ratio is 52.5 percent. Of the total debt amount, 96.4 percent was domestic debt with the balance of 3.6 percent being offshore loans, the total Federal government debt and liabilities in 2019 is RM1.080 trillion.

Some issues were raised based on the AGR which indicates the performance of programs or activities that relate to the KPI of the ministry and agency at the federal level.

Table 2. Issues Raised In Auditor General Report (2019)

Ministry	Developments
<p>Ministry of Youth and Sports (Management Organizing Kuala Lumpur 2017 Procurement Management)</p>	<ul style="list-style-type: none"> The Audit review found that during the event and until now, the contract between PSM and the MA0122978-K company is not available even if the preparation of the contract must be made within 45 days as stated in the acceptance letter issued by Stadium Corporation of Malaysia (PSM).The unavailability of complete contract may invite the risk to PSM in the event of non-compliance in the sales management of tickets managed by the MA0122978-K Company
<p>Ministry of Finance Malaysia, Public Private Partnership Unit (UKAS) (Fund Management Facilitation Public-Private Partnership)</p>	<ul style="list-style-type: none"> Project failed completed – Project Perdana University of Serdang, Selangor An audit review of the fund's transfer record found a total of RM191 million (89.7%) of Facilitation funds were channeled to the company. The last payment was made by the Development Bank of Malaysia Limited (BPMB) on 18 June 2012. However, the Audit review of documents and physical visits found until April 2019, the construction of the Perdana University is still not implemented by the company. Furthermore, an Audit review that on 23 October 2015, the company had filed a list of water tank expenditures amounting to RM 2.80 million. However, no supporting documents are submitted by the company to reflect the actual cost of work performed.
<p>Ministry of Agriculture and Agro-Based Industry (Management of Subsidies and Incentives Scheme Paddy Farmers to Increase National Rice Supply)</p>	<ul style="list-style-type: none"> Claims exceeding the contractual value of the Audit review on the payment report of the KEB 15/1 provider's claims for the years 2016 and 2017 have exceeded the contract value of RM 44.43 million and RM 133.80 million. In addition, the total of claims for the year 2016 also exceeded the contract value of RM 13.32 million and RM 4.26 million respectively. For the year 2018, subsidy and incentive claims remained inconclusive as the contract was only signed in March 2019.
<p>Federal Land Development Authority (FELDA), Ministry of Economic Affairs (New Generation Housing Projects FELDA)</p>	<ul style="list-style-type: none"> Physical Performance - The Audit review Project found out of 20,000 houses as planned, only 8,314 houses (41.6%) were involved in 43 projects implemented. The balance of 11,686 houses (58.4%) did not continue its construction. The project was originally decided to be implemented through the FELDA People's Friendly Housing Project (RMR-FELDA) based on the decision of FELDA board meeting number 359 dated 25 April 2017. However, the FELDA board meeting number 382 dated 13 September 2018 has decided that the implementation of the RMR-FELDA project is postponed.
<p>Ministry of Education Malaysia, University Sciences Islamic of Malaysia (Program for Human GEM)</p>	<ul style="list-style-type: none"> Quarters Management - The audit review found the ruling on fixed housing allowance (ITP) and living expenses subsidies (BSH) are not observed by the management. This is due to the remuneration of ITP and BSH to the appointed fellows and assistant of fellows for 2016 until August 2018 has been fully paid. This non-compliance resulted in an excess payment of RM57,600. This is due to the Audit of the Human Resources Division the Registrar department does not take action to obtain the board approval to enforce the use of applicable circulars.

Source: Auditor General Report of Malaysia

As shown in Table 2, an example of an issue in the Auditor General Report of Malaysia

This is relevant to the AG's role as the nation's "watchdog" over public funds. In the middle of intense misuse and mismanagement of public resources, it has majorly become a major question in terms of how effective the AGR is in ensuring efficient management of public finances as well as accountability within the state departments to improve service delivery. Mildred (2007) stated that " *His function is to scrutinize the accounting of government funds (including those of State Governments and main local authorities and public bodies) and to render a report to the Yang di-Pertuan Agong or Ruler on his findings. To safeguard his independence and impartiality, his emoluments and pension are guaranteed and are not subject to reduction by Parliament*".

There was a report produced by the Office of the Auditor General of British Columbia, Canada relating to Guide for Developing Relevant Key Performance Indicators for Public Sector Reporting in the year 2010. The aim of producing this guide is to help those organizations develop their relevant KPIs. There are two primary aims which are to help ensure that the performance information is properly reported to the organization's key stakeholders; and to help bring about greater consistency among the government's publicly reporting organization.

According to the former Auditor-General of Malaysia, Tan Sri Ambrin Buang has spelled out the issues over many annual reports to parliament on abuses in public procurement. In one such report quoted by the conference organizer, Ambrin said Malaysia continued to suffer from problems of wastage, overpricing, cost overruns, delays, and sub-standard quality in the final delivery of projects. He mentioned that some of these problems may be attributed to administrative inefficiency, inexperience, or human error in the procurement process. In another platform, Ambrin also mentioned the need for such an audit to be mandatory; he expressed his concern regarding the importance of public accountability and the public sector's auditing role in discharging accountability.

Road Map 2.0 was introduced in the year 2012 to fight against graft and corruption in Government Procurements under the Government Transformation Programme 2.0 (GTP 2.0). This programme is continuous from the first phase GTP 1.0 in enhancing the transformation of the Anti-Corruption National Key Result Area. Hence, to achieve such an objective, GTP 2.0 has focused on transforming the AGR processes (Zam, 2004). Amongst four (4) initiatives as stated as "GTP 2.0: Initiative" is Fast-tracking access to the Auditor General Performance Audit Report for Immediate Action (1), Action Committee on Auditor General's Report (2), Auditor General's Online Dashboard (3) and Putrajaya Inquisition (4).

Referring to the initiatives, this study emphasizes the third initiative as one of the variables that influence the performance of government that involves procurement practices. The variable is innovation technology through the Auditor General's Online Dashboard (AGD). This innovation is adopted and adapted by the National Audit Department Malaysia known as NADM to update issues arising from the AGR and AGD. It has been implemented since August 2013. Previously, no study has been taken to analyse the effectiveness of this innovative technology on the performance of the government in terms of procurement practices. Hence, this study considers that the main objective of AGD is to promote transparency and to induce pressure to expedite the resolution of issues.

Zam (2014) has stated that the status of the issues that are detected from the AGR will appear on the AGD and marks with three (3) different colors, which are synonyms of the colors of the traffic light in Malaysia. Yellow indicates if the action in progress is to be resolved. Meanwhile, Green stands for if the issue is resolved and Red is if no action is taken by the auditees to resolve the issues. According to Zam (2014), the status and the feedback from the related issues including procurements are published on the web for public reference.

In highlighting this approach, the backlog of audit issues from the previous years based on audit findings can be cleared; further, necessary attention should also be given to unresolved audit issues involved in the AGR. Meanwhile, the audit findings in the AGR as a check and balance tool in addressing concerns or recommendations arising from the report have led to unfavorable public perception of the ability of the Government particularly in the public sector. Hence, to transform the sector, it is crucial to highlight an independent variable that contributes to the performance of ministries, such as the IT enhancement as a system to monitor the audit issues that involve both auditees and auditors. This study will focus on the innovation in the performance of ministries based on audit assessment within the NADM and their auditees.

3. Research Objectives

The study has three main objectives. The research objectives are as below the objectives along with their respective topics are as follows:

- 1) To investigate the practices of KPI-based performance in the public sector.
- 2) To understand how KPI-based performance influences national policies in the public sector.

- 3) To investigate the relationship between KPI-based performance and public sector performance.

4. Goal- Setting Theory

The goal-setting theory by Edwin Locke stated that there is a positive correlation between performance management and goal setting. It states that if the individual or organization sets more difficult goals, the result may perform better. Otherwise, if the goals are set lower or easier, the performance of an individual or organization will be decreased (Locke & Latham 2006). Therefore, the goal-setting theory is to ensure that all aspects are developed efficiently (Locke & Latham 2006; Spaulding & Simon 1994; Koppes 2014). In addition, it is essential to determine goal setting to assist in designing an action plan to help people and organizations. Due to that, "Goals refer to future valued outcomes, the setting of goals is first and foremost a discrepancy-creating process" (Locke & Latham, 2006).

Goals influence performance levels by influencing the direction of action, the amount of effort expended, and the persistence of action over the year. Higher goals, people who are devoted to achieving the goal, and people who have the needed talent and knowledge to attain the objective have all been proven to improve performance (Locke, 1968; Locke & Latham, 2006). Goal-setting theory can apply to individual and organizational levels. Effective goal setting can be used in any situation where effective results are desired (Locke & Latham 2013).

4.1 Goal Setting in Performance Management

Target setting, also known as goal setting, is described by the goal setting theory, which claims that setting specific, difficult goals and receiving timely feedback help workers complete tasks more effectively (Locke, 1968) After 35 years of empirical investigation, Locke and Latham developed goal setting theory and summarized it in 2002 (Locke & Latham). Locke, E. A., & Latham, G. P. (2002). This theory is based on Ryan's (1970) hypothesis that conscious objectives influence behavior. Nonetheless, goal setting is critical for any organisation. Target setting is crucial for managers accountable for an organization's performance, according to Li, Wang, and Zhu (2017) and Pulakos, Hanson, Arad, and Moye (2015).

Targets are a crucial component of managerial control in practically every organisation (Lau, Scully, & Lee, 2018). Effective goal setting will be prioritized by the organization, which will succeed in performance management, for its employees, and business growth in general. To attain the required level of performance, the goal-setting process must be carefully planned and carried out. Setting individual goals and objectives is one of the most important aspects of performance planning. Employees' desire to commit to a set of goals is influenced by two key components of goal-setting theory, according to Schrager (2020): the individual's performance implications and the confidence that the goal is feasible.

4.2 The Elements in Achievement of Goal Setting

Bozkurt, T., Bektas, F., Ahmed, M et al (2017) mention in their study, is to put the goal theory model created by Locke and Latham to the test in an organisational setting in Turkey and explain how it affects job satisfaction and affective commitment. The mediating function of task-specific strategy and the moderating role of self-efficacy are also investigated. The goal-setting metric developed by Locke and Latham has been translated into Turkish. The survey approach is used to acquire data from the automotive sector. Through full mediation of job satisfaction, goal planning characteristics predicted affective commitment. However, the task-specific approach had no significant mediation impact, and self-efficacy was not moderate but directly explained. Although goal-setting theory can be used to measure work fulfillment and affective commitment in Turkish settings, the factor structure differs from the original, and goal clarity is lacking.

However, this study is accomplished and will be carried out according to plans using the newly developed mediating mechanisms of effort, persistence, direction, and task strategies.

a) Effort

Although other factors must be taken into consideration to succeed and reach the goals, effort is a crucial component that many people who aspire to great success lack. There are numerous contexts, domains, and ways to describe effort. Some people may have their attention focused on the effort put forth to complete tasks at work, in job hunting, by applicants during the hiring process, or by employees themselves, rather than on expectations. Also, discussions about employers put a lot of emphasis on workers' lack of effort, which is occasionally regarded as a sign of unproductive workplace behavior.

Greater managerial efforts are required to match individual performance indicators with a mutually agreed-upon level of their contribution to the public aims and values, Lee, H. W. (2021). Van Iddekinge, C.H., Arnold, J. D., Aguinis, H., et al. (2023) discovered that there is a linear relationship between effort and outcomes, and that greater

effort is linked with better performance and, to a lesser extent, adversely linked to counterproductive work behavior and turnover intentions.

b) Persistence

The persistence with which a person pursues their goals, the fact they are persistent and are not willing to give up, and the determination required to keep going regardless of potential obstacles are crucial variables in goal achievement. Perceived control is a multidimensional notion that can be used to analyse many different aspects of human behavior. Primary control vs. secondary control, as well as global beliefs about control in all areas of life and more specific perceptions of one's control in discrete, smaller areas, are all included in the concept of perceived control. It also encompasses a variety of control-related beliefs. (Thompson & Spacapan, 1991, p. 11).

Constantin et al. mentioned that it is important to distinguish between persistence depending on whether the objective is immediate and short-term or distant and long-term, since this could influence the amount of work that needs to be put forward. When pursuing short-term objectives, the person focuses on keeping their attentional effort and overcoming boredom, stress, and even any difficulties, distractions, or inconveniences that may appear. When an individual pursues long-term goals, the ability to remain devoted to their realisation is required, considering the necessary amounts of resources as well as a lengthy commitment of time.

c) Direction

To ensure that an organizational goal is achieved, setting the direction must be emphasized. Strategy direction has been shown to have an impact on human resource management, indicating the need to have a clear strategy direction while managing human resources Nusraningrum, D., Mekar, T. M., & Gunawijaya, J. (2021). Furthermore, when goals are visible and draw attention, they need to provide direction. (Wood & Locke, 1990)

d) Task Strategies

The phrase "task strategies" describes a variety of plans and techniques for carrying out certain activities to meet predetermined task goals and produce desired results. A task strategy is an elaborate work plan that outlines the course and extent of tasks over an extended period. It chooses a strategy for accomplishing the job's objectives and details the optimal way to set up and use the resources at hand to fulfill task requirements and yield the intended outcomes. Typically, a task strategy concentrates on bringing about a desirable future, such as solving a task problem or reaching a task goal. Every task strategy is composed of these seven fundamental components. These components are:

- i. Direction: Should the performers aim to arrive at the following destination over time?
- ii. Scope: What actions are necessary to complete the tasks?
- iii. Goal: why should participants complete their assignments?
- iv. Stakeholders: To whom will task advantages be awarded?
- v. Time: What time should performers finish their work?
- vi. Resources: How should the talents, assets, money, buildings, expertise, and technology be used and configured?

5. Research Methodology

The research methodology is by having data collection through content analysis of the documents that already existed at the Public Service Department and the Unity and Performance Unit, the Prime Minister's Department of the Malaysian government. This mechanism is vital to determine whether this KPI is the accurate platform as the performance management systems within government departments in Malaysia. Besides that, this study will gather extensive literature reviews to gain a better understanding of performance management of the public sector as globally implied and emphasized in the context of Malaysia. This study process began with some reviewing of previous empirical studies on performance management in the public sector and identifying the gaps for this study as the present study. In the early process, research problems and questions were developed. The reason to have those stages is to determine the specific problems more clearly.

The second phase is to have extensive literature reviews on this subject matter and construct the interview questions. By having the interview sessions with specific refined questions, the following analysis will be done to the collection of information from the interview sessions. The interview will be executed by having an interview face-to-face with the premier officers. By conducting this interview, the researcher tried to have a better understanding of how premier officers face challenges in solving problems in this KPI achievement. This research will explore more from the

premier officer's perspective in handling the indicators and the challenges to meet the KPI's achievement. This research will explore more from the premier officer's perspective in handling the indicators and the challenges to meet the KPI's achievement. By the selective method of this study, they allowed the researcher to some areas or hidden issues faced by the premier officers to achieve their KPI. As this research will have a qualitative method, the interview with the premier officers will be done, and a few case studies have been selected to uncover some issues relating to the KPI-based performance of premier officers in Malaysia.

6. Discussion

There are many performance management tools designed to make the process easier and more effective to help organizations become more successful. Most of the time, the design and determining the accurate performance measurement or appraisal tools are considered for the process of performance management whether in the private or public sector.

This research attempted to identify the accurate indicators that have been applied and effectively implied by the premier officers as the KPI-based performance. Besides that, it also attempted to focus on some significant situations that will influence the KPI that was already designed. This research would benefit Malaysian premier officers by providing certain inputs to have a better output of performance management and able to achieve the outcome as expected by the stakeholders as well as the nation.

Moreover, this research attempts to improve government assistance funding through good resource management, accountability, and openness, as well as harnessing its potential opportunities through various aspects of societal empowerment. Subsequently, perhaps it will help academics to better understand performance management emphasis in the public sector.

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