



The Performance Evaluation Of Employees In The Program And Reporting Sub-Division At The Department Of Cooperatives, Small And Medium Enterprises, And Trade Of Katingan Regency

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Abstract

The aim of this study is to describe and evaluate the performance of employees within the Program and Reporting Sub-division of the Department of Cooperatives, Small and Medium Enterprises, and Trade in Katingan Regency. This research employs a qualitative descriptive method. Several factors influencing performance were identified, including: quality of work output, quantity of work output, adaptability, discipline, and knowledge. The findings reveal instances of overlapping responsibilities and tasks being performed by employees outside their assigned duties. Observations suggest several factors contributing to this overlap in the finance and reporting sub-division, including: (1) Task Clarification: A lack of clear delineation of roles and responsibilities among employees, leading to confusion and overlap in task execution. (2) Internal Communication: Inadequate communication among team members or between sub-divisions, resulting in uncertainty regarding task ownership. (3) Systems and Procedures: The absence of standardized systems for task management and reporting, leading to redundancies. (4) Technology Utilization: Limited use of technology in financial management and reporting, which hampers efficiency and exacerbates overlapping tasks. (5) Training and Development: Insufficient employee training on task delegation and reporting tools also contributes to inefficiencies. These factors collectively hinder the effectiveness of operations, compounded by the relatively low quality of human resources. Consequently, the quality of work is perceived as suboptimal, with issues such as lack of discipline in adhering to work hours, tardiness, and poor task alignment due to inappropriate employee placement, further affecting performance.



INTRODUCTION

Employees are an essential asset that every organization must have, and they are not merely tools to achieve objectives. Therefore, employees are also referred to as human resources that must be developed, utilized, and motivated to enhance their productivity. Any organization, whether governmental or private, heavily depends on the people within the organization to achieve its goals.

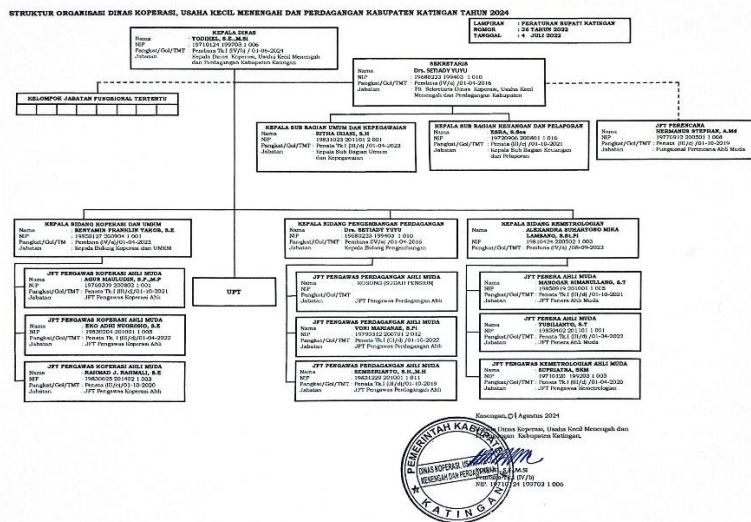
Nowadays, some organizations seek to measure performance appraisals as a tool to boost employee motivation in performing their tasks. This effort is expected not only to increase employee productivity but also to foster loyalty to the organization. Performance appraisal is essentially a systematic evaluation of an employee's work performance and potential in developing themselves for the benefit of the organization. The organization is formed to achieve specific goals. Goals are what an organization aims to accomplish. These goals may include improving customer service, meeting market demands, enhancing product or service quality, increasing competitiveness, and improving organizational performance. Therefore, performance management provides benefits not only for the organization but also for managers and individuals.

At this point, performance appraisal becomes critically important. Performance appraisal is an activity carried out by management to assess employee performance by comparing it to job descriptions over a specific period, typically at the end of the year. This activity aims to measure each employee's performance in improving work quality, providing further training, taking corrective actions for work that is not aligned with job descriptions, and addressing other labor-related

issues. In terms of performance, the services provided by employees in the Program and Reporting Sub-division at the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency still face various issues, indicating that employee discipline has not been properly implemented. This impacts the employees' work results, both in terms of quality and time.

The following is the research object that can be aligned with the SOP and the main duties and functions in the Finance and Reporting Sub-division at the Department of Cooperatives and SMEs Trade of Katingan Regency:.

Table 1. The Organizational Structure of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency is based on Katingan Regent Regulation Number 36 of 2022 concerning the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency.



The following is the research object that can align with the SOP regulations and job functions in the Finance and Reporting Sub-division of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency. In assisting with administration, this sub-division is supported by 1 Head of Sub-division, 1 Revenue Treasurer, 1 Expenditure Treasurer, 2 Functional Planners, 2 General Administrative Staff, and 2 Computer Operators in the Finance and Reporting Sub-division of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency.

1. Budget Management
 - o Description: Analysis of the process of preparing, implementing, and accounting for the budget in the finance sub-division.
 - o Objective: To assess the efficiency and effectiveness of budget utilization in supporting cooperative and SME programs.
2. Financial Reporting System
 - o Description: Evaluation of the financial reporting system implemented, including the timeliness and accuracy of reports.
 - o Objective: To identify obstacles in report preparation and how these affect transparency.
3. SOP Implementation in Financial Processes
 - o Description: Research on the implementation of existing SOPs in financial management and reporting.

- Objective: To measure employee understanding and compliance with SOPs and their impact on the performance of the sub-division.

As government apparatus, employees also serve as civil servants who play a significant role as planners, implementers, and supervisors of policy implementation and public service provision that is professional, free from political intervention, and clean from Corruption, Collusion, and Nepotism (KKN) practices. This is in line with Law No. 5 of 2014 on the Civil Service. Due to suboptimal employee discipline, several issues still frequently arise.

Based on the above issues, the research on Employee Performance Evaluation in the Program and Reporting Sub-division of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency reveals overlapping tasks and employees handling work outside their job descriptions and responsibilities. Based on observations, several factors contribute to the overlapping tasks in the finance and reporting sub-division, including: (1) Task Clarification: Many employees may lack a clear understanding of their respective task boundaries, leading to overlapping tasks. (2) Internal Communication: Inadequate communication between team members or sub-divisions can cause confusion regarding task responsibilities. (3) Systems and Procedures: The absence of standardized systems for task management and reporting can result in task duplication. (4) Technology Utilization: Limited use of technology in financial management and reporting can hinder efficiency and trigger task overlaps. (5) Training and Development: A lack of training for employees on task delegation and appropriate use of reporting tools also contributes to this issue.

These factors lead to inefficiency, compounded by the relatively low human resources. The quality of work achieved is deemed suboptimal due to ongoing issues such as non-compliance with work discipline, tardiness, and lack of focus on tasks because employees are placed in roles that do not align with their job descriptions or SOPs.

Theoretically, evaluation can be equated with appraisal, rating, and assessment. Performance evaluation is crucial to assess an organization's accountability in delivering public services. Accountability not only refers to the ability to demonstrate how public funds are spent but also whether the funds are spent economically, effectively, and efficiently. More specifically, evaluation relates to generating information on the value or benefits of policy outcomes.

Meanwhile, job performance refers to the work outcomes achieved by an individual or group within an organization, in line with their respective authorities and responsibilities, in an effort to achieve the organization's goals in a legal, lawful, and ethical manner. Efficient work is also effective because, from the perspective of results, objectives, and desired outcomes, the action has been maximally achieved. According to Simamora (2016), performance is the reference for the level of success in meeting job requirements.

According to Ruky (2001), there are two important components of performance: (a) Competency means that individuals or organizations possess the capability to identify their performance levels, and (b) Productivity: the aforementioned competency can be translated into appropriate actions or activities to achieve performance outcomes. One of the keys to success in implementing strategic management is to prepare performance measurements.

Meanwhile, according to Sedarmayanto (2001), performance includes several key aspects in an organization: (1) Quality of Work; (2) Timeliness; (3) Initiative; (4) Capability; and (5) Communication.

METHOD

This study is a descriptive research with a qualitative approach. It was conducted at the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency, located on Ahmad Yani Street, Kasongan Lama, Katingan Hilir Subdistrict, Katingan Regency, Central Kalimantan. The research was carried out in September 2024. The object of this study is the Finance and Reporting Sub-division of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency. The data sources consist of primary and secondary data collected through observation, interviews, and documentation. In analyzing the data, this research employs the interactive data analysis technique model from Matthew B. Miles and A. Michael Huberman. This interactive model consists of three stages: data reduction, data presentation, and conclusion drawing.

The focus of the research uses employee performance metrics proposed by Bernardian & Russell (in Faustino Cardoso Gomes 2005:142), which are: (1) Work Quality: the amount of work completed within a specified period. (2) Job Knowledge: the breadth of knowledge and skills regarding the job. (3) Creativity: the originality of ideas generated and actions taken to solve emerging problems. (4) Cooperation: the willingness to work with others or fellow members of the organization. (5) Dependability in Work: reliability in terms of attendance and work completion. (6) Initiative: the drive to undertake new tasks and increase responsibilities. And (7) Personal Qualities: covering personality, leadership, friendliness, and personal integrity.

RESULTS AND DISCUSSION

The observations conducted in the Finance and Reporting Sub-division at the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency highlight several key points: (1) Work Quantity; (2) Work Quality; (3) Job Knowledge; (4) Creativity; and (5) Cooperation.

From these key points, the author has developed a discussion related to the research findings on the role of the Department of Cooperatives and Trade of Katingan Regency in the development of the cooperative and trade sectors in the region. Below is a general overview of this department:

Vision and Mission

- Vision: To establish independent and competitive cooperatives, as well as transparent and efficient trade.
- Mission: To encourage the development of cooperatives, enhance the capacity of MSME actors, and facilitate fair and sustainable trade.

Duties and Functions

- Cooperative Development: Nurturing and developing cooperatives to operate effectively and contribute to the local economy.
- MSME Assistance: Providing training, technical assistance, and market access for Micro, Small, and Medium Enterprises (MSMEs).

- Trade Supervision: Overseeing trade practices to ensure compliance with regulations and protect consumers.
- Outreach: Educating the public on the benefits of cooperatives and good trade practices.

Organizational Structure

- Cooperative Division: Focuses on the development and management of cooperatives.
- Trade Division: Manages trade and market aspects.
- Metrology Division: Handles calibration and re-calibration.
- Finance and Reporting Sub-division: Manages budget and financial reporting.
- General and Personnel Sub-division: Manages office administration and staffing for the Department of Cooperatives, SMEs, and Trade of Katingan Regency.

Flagship Programs

- Entrepreneurship Training: Programs to enhance entrepreneurship skills among the public.
- Local Product Exhibition: Organizing exhibitions to promote local MSME products.
- Cooperative Information System: Developing an information system to facilitate access to data and information about cooperatives.

Observation Findings

- Work Overlap: Coordination issues and unclear division of responsibilities among employees.
- Access to Financing: Difficulties faced by MSMEs in accessing adequate financing.
- Market Competition: MSMEs face challenges in competing with products from outside the region.

With continuous efforts to improve efficiency and effectiveness, the Department of Cooperatives and Trade of Katingan Regency strives to contribute positively to local economic growth.

The following are some issues identified during the observation:

1. Work Quantity The work quantity of employees in the program and reporting sub-division refers to the amount of work completed within a specified period. This can be seen from the employees' output in a given timeframe and their speed in completing their tasks and responsibilities. In the context of employee performance, the amount of work completed is a benchmark for whether the targets set by the leadership for their staff have been achieved, as well as the effective use of time in completing work, and the fair and equal distribution of workloads among staff members.

"When asked whether it's in line or not, thank God, we've tried to align it with the main duties and functions." (Interview with the Head of Finance and Reporting Sub-division, September 2, 2024).



Figure 1. Interview with the Head of the Finance and Reporting Sub-division

"Looking at the current situation, I see that the work quantity of each employee, both civil servants and honorary staff, has started to align with their respective duties." (Interview with the Acting Secretary of the Department of Cooperatives, SMEs, and Trade of Katingan Regency, September 2, 2024).



Figure 2. Interview with the Acting Secretary of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency

"To measure quality, many factors and indicators are prioritized, particularly human resources in terms of discipline, integrity, and the quality of the work itself. There are many factors to consider, depending on the output we want to achieve. Overall, quite satisfied." (Interview with the Head of the Department of Cooperatives, SMEs, and Trade of Katingan Regency, September 2, 2024).



Figure 3. Interview with the Head of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency

2. **Work Quality** Work quality refers to the level of accuracy, completeness, and neatness of the tasks performed. It also involves evaluating how well the work results align with expectations, the efforts made to improve work quality, and whether these efforts have yielded improvements in the employees' performance.

"To measure quality, many factors and indicators are prioritized, particularly human resources in terms of discipline, integrity, and the quality of the work itself. There are many factors to consider, depending on the output we want to achieve. Overall, quite satisfied." (Interview with the Head of Finance and Reporting Sub-division, September 2, 2024).



Figure 4. Interview with the Head of the Finance and Reporting Sub-division

"To measure quality, many factors and indicators are prioritized, particularly human resources in terms of discipline, integrity, and the quality of the work itself. There are many factors to consider, depending on the output we want to achieve. Overall, quite satisfied." (Interview with the Acting Secretary of the Department of Cooperatives, SMEs, and Trade of Katingan Regency, September 2, 2024).



Figure 5. Interview with the Acting Secretary of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency

"To achieve quality, there are many factors, and the indicators we prioritize might be related to human resources, such as discipline, integrity, and the quality of the work itself. So, there are many factors to consider. It depends on the output we want to achieve. Overall, quite satisfied." (Interview with the Head of the Department of Cooperatives, SMEs, and Trade of Katingan Regency, September 2, 2024).



Figure 6. Interview with the Head of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency

Field observations show that employee performance in the program and reporting sub-division of the Department of Cooperatives, SMEs, and Trade of Katingan Regency is generally good. Employees are showing optimal performance. Efforts to improve work quality are continuously made, such as direct supervision of employees and holding simple technical training sessions to help them better understand their tasks.

3. **Job Knowledge** This indicator relates to the extent to which employees understand the tasks they are performing according to the established standard operating procedures. Organizational goals will be achieved if employees possess sufficient knowledge about their jobs. The guidelines provided to employees are in line with their main duties and functions. In urgent situations, when a task needs to be completed quickly but the person responsible is not available, the task is usually delegated to someone deemed capable of completing it.

The delegation of tasks is regulated by the organizational structure and job descriptions. If urgent tasks need to be completed and the authorized person is not available, the leader delegates the task to subordinates deemed relevant to handle it. In essence, although employees must understand their own main duties and functions, they should also minimally understand the duties of other sections to handle urgent and important matters.

4. **Creativity** This parameter refers to the originality of ideas presented and actions taken to solve emerging problems. Ideas and suggestions typically surface during meetings between superiors and subordinates. New ideas are particularly needed when facing problems that have not been encountered before.

Not all subordinates are proactive in providing ideas and suggestions. Some staff members merely follow the instructions of their superiors. Field findings show that not all staff members take the initiative to provide ideas and suggestions in solving problems. Some staff members only follow their superiors' directives, which can hinder progress when the leader is not present, and no task delegation has been made to subordinates.

5. **Cooperation** This dimension relates to the willingness to cooperate with others or fellow organization members to achieve shared goals. In any organization, cooperation (teamwork) is essential to create harmony in work and achieve the set goals.

"In my area, cooperation is good. Cooperation is a must because work requires teamwork; otherwise, the work may not be completed. Especially when we fill in for each other when needed." (Interview with the Head of Finance and Reporting Sub-division, September 2, 2024).



Figure 7. Interview with the Head of the Finance and Reporting Sub-division

"To measure quality, there are many factors, and the indicators we prioritize might be related to human resources, such as discipline, integrity, and then the quality of the work itself. So, there are many factors to consider. It depends on the output we want to achieve. Overall, I am quite satisfied." (Interview with the Acting Secretary of the Department of Cooperatives, SMEs, and Trade of Katingan Regency, September 2, 2024).



Figure 8. Interview with the Acting Secretary of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency

"To measure quality, there are many factors, and the indicators we prioritize might be related to human resources, such as discipline, integrity, and then the quality of the work itself. So, there are many factors to consider. It depends on the output we want to achieve. Overall, I am quite satisfied." (Interview with the Head of the Department of Cooperatives, SMEs, and Trade of Katingan Regency, September 2, 2024).



Figure 9. Interview with the Head of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency

Field findings indicate that the performance of employees in the program and reporting sub-division at the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency is quite good. This means that the employees are demonstrating optimal performance. Efforts to improve employee work quality are continuously made, such as direct supervision of employees and conducting simple technical guidance (bimtek), which aims to help employees better understand their tasks.

CONCLUSION

The Based on the findings and observations regarding employee performance at the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency, it can be concluded that employee performance has not yet reached an optimal level. The main obstacles include overlapping tasks and employees performing duties outside of their job descriptions and responsibilities. This has resulted in less effective work processes, further hindered by the low quality of human resources. The quality of work achieved is still considered suboptimal, largely due to issues such as lack of discipline in adhering to working hours, tardiness, and lack of focus due to employee placements that do not align with their roles and responsibilities, as well as suboptimal implementation of SOPs. These factors have impacted the efficiency and completion of tasks. Furthermore, technical guidance and training provided have not yet significantly improved employee performance.

Creativity and initiative among employees have not been effective, as many lack the initiative to propose ideas and solutions to problems. Some staff members simply follow the instructions of their superiors without confidence in expressing their own ideas. Even when ideas are put forward, they usually wait until they are given the opportunity to speak. This reflects a low level of employee engagement in the success of their tasks.

In terms of job knowledge, reliability, and attendance, employee performance has been relatively good. However, many employees still arrive late, outside the designated working hours, which negatively affects the department's efficiency. Personal qualities, such as professionalism and friendliness, also require improvement, as some employees still do not demonstrate the highest standards of service when dealing with the public.

Based on these observations in the Finance and Reporting Sub-division of the Department of Cooperatives, Small and Medium Enterprises, and Trade of Katingan Regency, the author proposes several recommendations for improvement:

1. Task distribution should be aligned with the existing SOPs and job descriptions, following the regulations.
2. A consistent system should be applied to all staff, with clear task delegation.
3. Employee discipline should be more closely monitored, as there are still many instances of non-compliance with regulations.

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