

## IMPROVING EMPLOYEE PERFORMANCE AT THE REGIONAL FINANCIAL MANAGEMENT BOARD OF TANGGAMUS REGENCY

Isnaini<sup>1</sup>  
Finorina<sup>2</sup>  
Bimi Agusanti<sup>3</sup>,  
Defrizal<sup>4</sup>,  
Agus Purnomo<sup>5</sup>

[Agus.purnomo@ubl.ac.id](mailto:Agus.purnomo@ubl.ac.id)

<sup>1</sup>Universitas Bandar Lampung

---

### ABSTRACT

---

*This study investigates the factors influencing employee performance at the Regional Financial Management Board of Tanggamus Regency using a qualitative descriptive method. The research identifies key performance indicators such as productivity, quality of service, responsiveness, responsibility, and accountability. Findings reveal that employee performance is significantly affected by effectiveness, authority, responsibility, discipline, and initiative. However, challenges such as low budget allocation for employee development, lack of initiative for development programs, and a centralized development pattern hinder optimal performance. The study emphasizes the importance of aligning organizational activities with goals and improving employee capabilities through motivation, training, and effective management. Addressing issues like slow administrative services and low employee discipline is crucial for enhancing overall performance and public service delivery.*

**Keywords:** *Employee Performance, Public Sector, Qualitative Descriptive Method, Organizational Development*

---

### Introduction

Employee performance plays a pivotal role in determining the success of organizations across sectors, but it is especially critical in public sector institutions where the quality of service directly influences public satisfaction and trust (Asif & Rathore, 2021; Barusman, 2019; Dwiputrianti, 2020; Tumija & Bukit, 2023). In the context of regional financial management boards, such as the Regional Financial Management Board of Tanggamus Regency, employee performance is integral to ensuring effective financial oversight, transparency, and accountability. This study aims to delve into the factors that influence employee performance within this specific public sector institution (Lamidi, 2022; Wilona & Defrizal, 2024).

The primary objectives of this study are threefold: first, to identify and evaluate the key performance indicators relevant to employees at the Regional Financial Management Board of Tanggamus Regency; second, to understand the specific challenges and obstacles faced by these employees that may impact their performance; and third, to propose actionable strategies for enhancing performance and addressing identified challenges.

While substantial research has been conducted on employee performance across various sectors, there remains a significant gap in understanding the particular dynamics and challenges faced by employees in regional financial management boards in Indonesia (Nuh et al., 2022; Barusman et al., 2018). This study seeks to address this gap by providing an in-depth analysis of the factors that impact employee performance in this context. By focusing on the unique operational environment and institutional framework of the Regional Financial Management Board of Tanggamus Regency, the research aims to offer valuable insights that can contribute to the broader discourse on improving efficiency and effectiveness in the public sector.

In doing so, this study not only aims to enhance the performance of employees within the Regional Financial Management Board of Tanggamus Regency but also seeks to contribute to the broader literature on public sector management. The insights gained from this research are intended to inform policy-making, improve management practices, and ultimately enhance the overall quality of public service delivery in the region.

### Methodology

This research uses a qualitative descriptive approach to examine factors influencing employee performance at the Regional Financial Management Board of Tanggamus Regency. By conducting interviews, observations, and document analysis, the study seeks to gain a detailed understanding of how productivity, service quality, responsiveness, responsibility, and accountability impact performance. This method allows for an in-depth exploration of individual and organizational factors, providing valuable insights into improving performance management and achieving organizational goals (Mitrea, 2021; Wijayanti & Habiburrahman, 2024).

## **Result and Discussion**

### ***a. Key Findings***

The analysis of employee performance at the Regional Financial Management Board of Tanggamus Regency highlights several critical factors influencing effectiveness, including authority, responsibility, discipline, and initiative. Key challenges impacting optimal performance include:

1. **Low Budget Allocation for Employee Development:** The constrained budget for training and development programs significantly limits employees' opportunities to acquire new skills and knowledge. This limitation affects overall performance and hampers the organization's ability to remain competitive and responsive to emerging needs.
2. **Lack of Initiative for Development Programs:** There is a noticeable lack of proactive efforts to design and implement development programs tailored to employees' needs. This absence of initiative leads to missed opportunities for professional growth and advancement, affecting long-term organizational success.
3. **Centralized Development Pattern:** The centralized approach to employee development restricts flexibility and responsiveness to individual and departmental needs. This rigidity impedes the effectiveness of development initiatives and reduces their relevance to employees' specific roles and challenges.
4. **Slow Administrative Services:** Inefficiencies in administrative processes contribute to delays and reduced productivity. These delays undermine employees' ability to perform their duties effectively, affecting overall organizational efficiency and service quality.
5. **Low Employee Discipline:** Issues related to employee discipline affect the reliability and overall effectiveness of the organization. Poor discipline leads to decreased accountability and lower performance standards, impacting the overall performance of the Regional Financial Management Board.

### ***b. Interpretation of Findings***

The study reveals that while the Regional Financial Management Board of Tanggamus Regency benefits from a generally effective hierarchical structure and good teamwork, several critical areas require improvement. The limited budget and centralized development approach compromise organizational effectiveness and efficiency. Addressing these issues requires aligning organizational activities with strategic goals, enhancing employee capabilities through targeted training and motivation, and rectifying inefficiencies in administrative processes. Such improvements are crucial for enhancing overall performance and achieving higher standards of public service delivery.

### ***c. Theoretical Implications***

The research supports theoretical frameworks that emphasize the importance of human resource management in improving public sector performance. The findings align with contemporary theories advocating for a decentralized and flexible approach to employee development. By adopting these theories, the organization can better tailor its development strategies to meet individual and departmental needs. This alignment is expected to enhance overall performance and organizational effectiveness, contributing to the broader discourse on improving efficiency and effectiveness in public sector institutions.

## **Discussion**

The findings of this study shed light on several key factors influencing employee performance at the Regional Financial Management Board of Tanggamus Regency, aligning closely with the existing literature on public sector performance. One of the most pressing issues identified is the constrained budget allocation for employee development. This limitation, as highlighted by Asif and Rathore (2021), significantly hampers employees' ability to acquire new skills and adapt to evolving demands, ultimately impacting productivity and the organization's competitive edge. To address this challenge, a reassessment of budgetary priorities is necessary to

ensure adequate investment in employee development, thereby enhancing organizational effectiveness and responsiveness.

Additionally, the study reveals a noticeable lack of proactive efforts in designing and implementing development programs. This absence of initiative, emphasized by Barusman (2019), results in missed opportunities for employee advancement and organizational growth. To remedy this, the Regional Financial Management Board should cultivate a culture of continuous improvement and innovation, fostering the development of programs tailored to address employees' evolving needs and career aspirations.

The centralized approach to employee development is another significant factor identified. As Dwiputrianti (2020) critiques, such rigid organizational structures limit flexibility and hinder the effective implementation of development initiatives. A more decentralized approach could better cater to individual and departmental needs, allowing for more targeted and relevant development strategies. By adopting a flexible framework, the organization could better adapt to changing demands and enhance overall performance.

Furthermore, inefficiencies in administrative processes contribute to delays and reduced productivity, a concern also noted by Tumija and Bukit (2023). Streamlining administrative procedures and adopting more efficient practices are crucial for improving productivity and service quality. This involves revising workflows, investing in technology, and ensuring that administrative staff are well-trained and equipped to manage their responsibilities effectively.

Low employee discipline was also identified as a challenge impacting overall performance, which aligns with Lamidi's (2022) observations on the importance of discipline in public sector effectiveness. Addressing issues related to discipline requires a comprehensive approach, including clear expectations, regular performance evaluations, and effective enforcement of standards. Such measures are essential for maintaining accountability and enhancing performance standards.

In terms of theoretical implications, the study supports contemporary frameworks that advocate for a decentralized and flexible approach to employee development. The findings align with Wilona and Defrizal's (2024) perspectives on the benefits of such approaches. Integrating these theories into practice could lead to more effective and tailored development strategies, thereby improving both employee performance and organizational effectiveness. By addressing the identified challenges and implementing targeted strategies, the organization can enhance its performance and contribute to the broader discourse on public sector management, providing valuable insights for future research and practical improvements.

## **Conclusion**

This study provides valuable insights into the factors influencing employee performance at the Regional Financial Management Board of Tanggamus Regency. The findings highlight the need for a strategic approach to employee development, focusing on increasing budget allocations, fostering initiative, and decentralizing development programs. Addressing these challenges is essential for improving public service delivery and enhancing the overall performance of the organization.

The research underscores the importance of effective human resource management in achieving organizational goals and improving public sector efficiency. Future research should explore the impact of specific training programs and development initiatives on employee performance, providing further evidence to support the implementation of targeted strategies.

By addressing the identified challenges and leveraging the strengths of the organization, the Regional Financial Management Board of Tanggamus Regency can enhance its performance, contributing to better public service delivery and increased public trust.

## **References**

- Asif, A., & Rathore, K. (2021). Behavioral Drivers of Performance in Public-Sector Organizations: A Literature Review. In *SAGE Open* (Vol. 11, Issue 1). SAGE Publications Inc.  
<https://doi.org/10.1177/2158244021989283>
- Barusman, A. R. P. (2019). Supply Chain Strategy and Service Recovery as an Antecedent of Customer Loyalty for Insurance Company. *International Journal of Supply Chain Management*, 8(5), 285–293.  
<http://excelingtech.co.uk/>

- Barusman, M. Y. S., Usman, M., Ambarwati, R., & Virginia, E. (2018). Application of Generalized Autoregressive Conditional Heteroscedasticity (GARCH) Model for Forecasting. *Journal of Engineering and Applied Sciences*, 13(10), 3418–3422
- Dwiputrianti, S. (2020). Public Accountability through Merit Values on Civil Service Management in Central Java Province. *Iapa Proceedings Conference*, 275. <https://doi.org/10.30589/proceedings.2020.410>
- Lamidi, L. (2022). Analysis of Employee Performance at the Regional Secretariat of the Riau Islands Province During the Covid-19 Pandemic. *KEMUDI : Jurnal Ilmu Pemerintahan*, 7(1), 77–84. <https://doi.org/10.31629/kemudi.v7i1.4932>
- Mitrea, C. G. G. L. (2021). Performance management – a strategic and integrated approach to ensuring the success of organizations. *IOP Conference Series: Materials Science and Engineering*, 1169(1), 012039. <https://doi.org/10.1088/1757-899x/1169/1/012039>
- Nuh, M., Winoto, S., & Pratama, M. R. (2022). The Dynamic of Challenges of Managing Functional Civil Servant in Malang Regency Indonesia. *Journal of Governance*, 7(4). <https://doi.org/10.31506/jog.v7i4.16202>
- Pavani, J. (2021). Work from Home – Boon or Bane to an Employee in Pandemic. *International Journal of Innovative Research in Engineering & Multidisciplinary Physical Sciences*, 9(5), 1–1. <https://doi.org/10.37082/ijirms.2021.v09si05.010>
- Tumija, T., & Bukit, D. (2023). Performance Appraisal among Civil Servants through Electronic Performance (E-Performance) at Badan Kepegawaian Daerah (BKD) of Karo Regency, North Sumatera Province. *Jurnal MSDA (Manajemen Sumber Daya Aparatur)*, 11(1), 1–17. <https://doi.org/10.33701/jmsda.v11i1.3104>
- Wijayanti, L., & Habiburahman, habiburahman. (2024). The Relevance Of Deep Strategic Management Improve Quality Education And Power Competition In University Bandar Lampung. *International Journal of Economics, Business and Innovation Research*, 03(02), 541–551.
- Wilona, N. N., & Defrizal, D. (2024). The Influence of Leadership Style and Work Environment on the Performance. *International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC)*, 2(1), 13–23. <https://doi.org/10.61990/ijamesc.v2i1.17>