THE ANALYSIS OF FINANCE DIVISION EMPLOYEES’ PERFORMANCE AT NORTH SUMATERA’S DPRD OFFICE

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Abstract
The society of each country consists of various organizations that have the same goals and work together to achieve the goals. This study aims to determine the performance of employees in the finance department at the Medan City DPRD Secretariat office. This research is a qualitative approach and in descriptive form. Data collection techniques used are observation and interviews. This data collection tool uses interview guidelines, communicating directly. The researcher concludes that the employees of the finance department both in the task of analyzing performance in the financial sector, employees and are responsible for work in each financial sector, employees provide examples to each other for other employees, employees have a spirit of leadership and responsibility in each field, and employees really miss service and implement the vision and mission at the Medan City DPRD Secretariat office.

Keywords: Performance, employees, finance department

INTRODUCTION
According to Hasibuan (2005) there are basically several indicators that affect employee obedience. Some of these indicators are:

1) Goals and abilities also affect the level of employee obedience. The goals to be achieved must be clear and ideally set and challenging enough for the employee's abilities.

2) The example of the leader is very instrumental in determining the obedience of employees because the leader is used as an example and role model by his subordinates.

3) Justice also encourages the realization of employee obedience because of ego and human nature who always feel themselves important and ask to be treated the same as other humans.

4) Waskat or effective concrete actions to prevent or know mistakes, correct mistakes, maintain discipline, improve work performance, activate the role of superiors and subordinates, explore the most effective work systems and create the best internal control system in support of the realization of goals in the company, employees and society. With increasingly severe penalties, employees will be increasingly afraid of violating the rules of service, the attitude and behavior of employee disobedience will be reduced.

The indicator is the success of the government in achieving the objectives and is an overview of the results of various programs and activities as an elaboration of the duties and functions of government organizations (Wibowo, 2007). On the other hand, nature of discipline, human resources are one of the important factors needed in organizing. In the implementation of his duties to realize good performance, an employee needs discipline and motivation so that behavior in work can achieve organizational goals (Aprianti, 2012).
Based on the description above, it is seen that work discipline is closely related to the performance of the finance department employees in the secretariat office of the DPRD in Medan. Discipline and responsibility are very important in an organization or company. Robbins (2006) also mentioned that the level of employee performance is very dependent on both factors, namely the ability of the employee itself, such as the level of education of knowledge, experience, where with a higher level of ability will have higher performance.

**Employee Performance**

According to Kusnandi (2003), performance is any movement, action, implementation, activity or action directed to achieve a particular goal or target. It can be concluded that employee performance is a real behavior in everyone and can be called achievements and skills produced by employees in accordance with the vision and mission of the company and in government institutions. Government Regulation No. 30 of 1980 has clearly regulated obligations that must be adhered to and prohibitions that should not be violated by any Civil Servant who commits disciplinary violations.

The obligation that must be obeyed by every civil servant, is as referred to in Article 2 of Government Regulation No. 30 of 1980, namely every Civil Servant must comply with 26 items of civil servant obligations. In addition, prohibition should not be violated by civil servants, is how referred to in article 3 of government regulation number 30 of 1980, which is 18 items of prohibition of every civil servant. Any speech, writing, or deed of civil servants who violate the provisions referred to in article 2 and article 3 of government regulation number 30 of 1980 is a violation of discipline. Including violations of discipline is every act, multiplying, distributing, showing, showing, attaching, offering, storing, having writings or recordings containing advice or incitement to violate the provisions referred to in article 2 and article 3 of Government Regulation Number 30 of 1980, unless it is done for the benefit of the service.

The Government Agency Performance Accountability System as referred to in Presidential Regulation No. 29 of 2014 is a systematic series in various activities, tools and procedures that have been designed for the purposes of determination and measurement, data collection, classifying, accounting and reporting performance to Government agencies in the framework of accountability and improvement of the performance of the institution.

**METHOD**

According to Sugiono (2012) research methods with qualitative approaches based on understanding post positivism to be used to examine the conditions of natural objects. It is referred to as a qualitative method approach because the collected data source is analyzed narratively by the researcher. This qualitative method is used to determine the performance of financial employees in the Secretariat office of the DPRD of Medan City.

The data technique described by Bogdan and Biklen in Moleong (2007) is observation and interview that is the collection of data directly by giving oral questions to the source of the data found.

Research techniques by means of documentation and interviews. In accordance with the focus of employee performance research with indicators of responsibility, obedience,
discipline, and leadership. This approach is research by describing precisely and correctly with the issues discussed and then analyzed by drawing conclusions.

According to Miles and Huberman (1992), data analysis consists of three:

1) Reduction of data by summarizing all the main things, and determining the theme and pattern, then summarizing direct observations on the events and situations of the research site, as well as making objective records.
2) Presentation of data by determining all the information that is important to be compiled with a narrative sentence that is demanded so that conclusions can be drawn for action.
3) Conclusion withdrawal and verification are activities at the end of qualitative research.

This research was conducted since September 12, 2021 at the Secretariat office of the Medan City DPRD which is located at Captain Maulana Lubis Street No. 1 Central Petisah.

RESULTS AND DISCUSSION

Profile of the Secretariat of the DPRD of Medan City

Secretariat of the Medan City DPRD has an obligation to carry out secretarial and administrative financial affairs, provide support to the Medan City DPRD in carrying out obligations and functions and providing and directing the necessary employees in the Medan City DPRD, then implementing and formulating regulations, then carrying out assessments and notices on the implementation of other functions that the Governor provides, related to obligations and functions at the Secretariat of the Medan City DPRD.

Medan City DPRD Office is located at Jl. Captain Maulana Lubis No. 1 Medan 12740 Indonesia. Institutional Secretariat of North Sumatera’s DPRD as stipulated in the Regional Regulation of North Sumatera No. 7 of 2008, is as an implementation of Government Regulation No. 41 of 2007 concerning institutional arrangement of Regional Device Organizations. The duties and functions of the Organization of the Secretariat of the North Sumatera’s DPRD, as well as Regional Regulation No. 6 of 2008 concerning the Organization and Working Procedures of the Regional Secretariat and the Secretariat of the North Sumatera’s DPRD.

Vision and Mission

Everyone

The realization of the people of Medan City who are blessed, developed, and conducive.

Mission

1) “Medan Blessed” is realizing Medan City as a city of blessings by upholding religious values and making Medan as a livable city is also quality for all levels of society.
2) “Medan Developed” is advancing the people of Medan city through the revitalization of modern education and health services, affordable for everyone.
3) “Medan Clean” is creating social justice through reform of a clean, professional, accountable and transparent bureaucracy based on the spirit of serving the community and the creation of excellent, fair and equitable public services.
4) “Medan Building” is building goals and infrastructure that support the improvement of the economy and the local potential of equitable communities in order to create jobs, a healthy entrepreneurial climate and improve the quality of human resources.

5) “Medan Conducive” is realizing comfort and conducive climate for all Medan city community through increasing the rule of law based on community participation.

6) “Medan Innovative” is realizing Medan City as a city of creative and innovative economy based on strengthening human capital, digital social culture technology.

7) “Medan Identified” is realizing the City of Medan that is civilized, polite, harmonious, tolerant in democratic plurality and love of the homeland.

Organizational Structure

Figure 1. Organizational Structure of the Secretariat of the DPRD of Medan City

Program and Finance section

The Head of The Department and Finance has an obligation to cooperate, accommodation and assessment in the Planning and Budgeting Subsection, Verification Subsection, and Evaluation and Reporting Subsection. In carrying out these obligations, the Head of Program and Finance has several functions, namely:

1) Develop a work agenda and operational design in the Finance and Planning section.

2) Conducting cooperation, accommodation and review of the results of the implementation of obligations in accordance with obligations and has been carried out to the Secretariat of the DPRD of Medan City and

3) Other military obligations provided by the leadership of DPRD Kota Medan in accordance with their obligations and functions.

In carrying out the obligations of Head of Program and Finance supported by three Sub-Sections.
The Analysis of Finance Division Employees’ Performance at North Sumatera’s DPRD Office

Planning and Budget Subsection
1) Prepare and draw up a Sub-Section activity plan
2) Designing sub-section budgets and work programs
3) Prepare and prepare supporting procedures for sub-sectional worker activities
4) Prepare sub-section program rules and systems
5) Draw up a work plan as well as a tactical plan of the DPRD Secretariat
6) Drafting LAKIP/SAKIP Secretariat of DPRD
7) Prepare materials to discuss KUA PPAS
8) Prepare data to discuss APBD/APBDP
9) Prepare materials to discuss the Local Regulation of Financial Responsibility
10) Preparing a file to compile and design the DPRD budget and revision of the DPRD budget based on the provisions of the existing rules and regulations
11) Implement and create a Budget Implementation Document
12) Conduct supervision, assessment, and activity of Sub-Section reports; and
13) Perform obligations and functions as an employee

Verification Subsection
1) Preparing data to draw up a Subsection activity plan
2) Designing work programs as well as Sub-Section budgets
3) Prepare data to compile supporting sub-sectional activity work procedures
4) Prepare sub-section formality rule data
5) Prepare data on the formulation of technical policies supporting the use of budget
6) Preparing data for the coordination of DPRD recess activity accommodation
7) Preparing data for the cooperation of the DPRD Secretariat and the DPRD
8) Prepare financial accountability verification management materials
9) Perform obligations in accordance with the obligations that have been handed over by the head of the Section to the employee

Evaluation and Reporting Sub-Section
1) Preparing data to draw up a Subsection activity plan
2) Create a job program and sub-section costs
3) Prepare data to compile supporting sub-sectional activity work procedures
4) Prepare sub-section formality rule data
5) Prepare data to report the results of verification work, and the use of DPRD budget then budget of the DPRD Secretariat
6) Prepare data to formulate formality rules supporting the use of budgets.
7) Prepare data on hearing activities / conversations with government employees and the general public of the people
8) Conduct supervision, assessment, and report on subsection activities and
9) Perform obligations in accordance with the obligations that have been submitted to the employee.

Financial performance can be assessed with several analytical tools. Based on the technique according to Jumingan (2006), financial analysis can be distinguished into:
1) Analysis of financial statements comparison. Analytical techniques by comparing financial statements of two or more codes by showing changes, both in number and percentage.
2) Trend analysis (Position tendency) Analysis technique to determine the tendency of the financial state whether it shows an increase or decrease.
3) Percentage analysis of component (Common size). Analytical techniques to determine the percentage of investment in each asset to the overall or total assets or debt.
4) Analysis of sources & use of working capital. Analytical techniques to determine the magnitude of the source and the use of working capital through two comparable time periods.
5) Analysis of financial ratios. Financial analysis techniques to determine the relationship between certain posts in the balance sheet and income statement both individually and simultaneously.

CONCLUSION
Here is a conclusion from the researcher that refers to the results and studies that have been done. Government performance has been regulated in Indonesian Law No. 29/2014 related to the accountability system of government performance, where the performance assessed is the result that can be in the process of organizations that are profit oriented or nonprofit oriented.

The number of duties and responsibilities of employees to carry out basic duties as employees of the finance department in the Secretariat office of the DPRD Kota Medan is to carry out duties and accountability, compiling financial statements. Employees become an important role to realize the goals of individual workers. In the government performance accountability system Strategic Planning is the first step and must be done by the Secretariat of the DPRD of Medan city in order to be able to meet the demands of the strategic environment globally, and remain in the order of the government system.

In order to measure the current business performance of the Secretariat of the DPRD of Medan City in accordance with the field of affairs that are its authority, a number of performance indicators are needed. The performance indicators in question should support the achievement of the Vision, Mission and Program of the Mayor and Deputy Mayor of Medan. Thus, the indicators used by the Secretariat of the Medan city DPRD directly or indirectly contribute to the achievement of the goals and objectives of the Medan City RPJMD in 2016-2012.

Performance indicators related to this field of affairs are also called Key Performance indicators. In the document of the DPRD Secretariat Renstra 2016-2021. Formulated a number of IKU secretariat DPRD. This IKU is very important, in addition to the purposes of measuring performance in the current year, it is also used to measure the development of the performance of the DPRD Secretariat. This IKU is very important in addition to the purposes of measuring performance in the current year, also used to measure the development of the performance of the Medan City DPRD Secretariat in several years. First, the performance of employees of the finance section of the DPRD Secretariat showed very good. Starting from 2016, the entire Secretariat of the Medan City DPRD received excellent performance. The success of performance achievement that reflects the main performance indicators is determined from various factors, including human resources (Elements of effective planning, government performance, society, and other development actors), budget, natural factors, and synergy with DPRD-SU. In 2016 from performance indicators in general that have met the target set at 100% of the implementation of programs / activities during the period of 2016-2021. Second, after
re-researching the performance of employees of the finance section of the Secretariat of the DPRD Kota Medan sometimes has obstacles and obstacles if it has started at the end of the year, many tasks, reports and other documents that must be completed by employees in the finance section of the Secretariat of the DPRD Kota Medan.

REFERENCES