



## PERFORMANCE ANALYSIS AT THE MANPOWER, COOPERATIVES, AND SMEs DEPARTMENT OF JAMBI CITY IN 2017-2018

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### Abstract

This study aims to analyze the Department of Manpower, Cooperatives, and SMEs' contribution to Jambi City's economy by examining the percentage difference between actual spending and budgeted expenditure. The analysis method employed is descriptive, used to explain the variables under study. The subjects of this research are respondents from the Department of Manpower, Cooperatives, and SMEs, while the object of the study focuses on the economic analysis for the years 2016-2017. The data used in this study are quantitative, which can be measured or directly counted as numerical variables. Data was collected through an official data collection request sent to the Department of Manpower, Cooperatives, and SMEs of Jambi City. The results show that the Department's performance in 2017 was 94.7%, in 2018 93.4%, and averaged 94.12% over the 2017-2018 period. Although economic performance fluctuated, the Department remained highly efficient. The Department successfully reduced its actual spending from 2017 to 2018, ensuring it did not exceed its budget. Despite this reduction, the Department successfully improved skilled labor absorption and the number of quality cooperatives and SMEs in Jambi City.

Keywords: Economic analysis, budget, efficiency, workforce, cooperatives, SMEs.

## INTRODUCTION

Economy, efficiency, and effectiveness are crucial to measuring an organization's performance, especially in finance and resource management. Economics refers to the effective use of Power in a thrifty and wise manner to achieve optimal results at the lowest possible cost. Efficiency is related to minimizing loss of source power, as measured by the ratio of output to input. Effectiveness is the achievement of set goals, measured by comparing outcomes and outputs (Mahsun, 2016). Value for Money measurement includes three aspects. First, Economic, which measures the level of economic cost in implementation activities, as seen in the comparison between the budget and its realization. Second, Efficiency, which measures the optimal use of source power by comparing the resulting output to the input used. Third, Effectiveness, which measures an organization's success in reaching its purpose by comparing outcomes (impacts) to

outputs (results) (Mahsun, 2016). Research focuses on the Department of Manpower, Cooperatives, and SMEs in Jambi City, which is responsible for developing the employment sector, cooperatives, and SMEs. Jambi City has significant potential for SME development, but the coaching cooperative remains suboptimal. Data from 2017 indicate that only 46.7% of cooperatives are active, while 53.3% are inactive. This suggests the need for enhanced coaching to foster economic growth through cooperatives and SMEs (www.jambikota.go.id, 2017; Tribunsjambi, 2018). Thus, performance organization is rated as good if it can achieve its objectives in an economical, efficient, and effective manner, in accordance with the value-for-money principle (Mahsun, 2016).

Performance refers to the level of achievement in implementing activities, programs, or policies that help realize the organization's goals, objectives, vision, and mission, as outlined in its strategic plan. Performance can be measured through predetermined success criteria, such as specific goals or targets. Without goals or targets, performance cannot be assessed because there is no benchmark (Mahsun, 2016). Performance measurement is the process of evaluating work progress against predetermined goals and objectives, including the efficiency of resource use, the quality of goods/services, and the effectiveness of actions in achieving goals. According to Lohman (2003), performance measurement is the process of evaluating the achievement of targets derived from an organization's strategic goals. Whittaker (in BPKP, 2000) states that performance measurement improves decision-making and accountability, while Simons (in BPKP, 2000) emphasizes the importance of comparing actual results with strategic targets. Performance measurement helps assess organizational progress and improves the quality of decision-making and accountability (Mahsun, 2016). Performance measurement includes setting organizational goals, objectives, and strategies, and formulating performance indicators and measures. Performance indicators can be critical success factors or key performance indicators. The focus of public-sector performance measurement should be aligned with the organization's strategy and operational characteristics. Modern performance measurement not only assesses input and output, but also customer satisfaction, because public sector products and services are intended to meet public expectations (Mahsun, 2016).

This research underscores the importance of striking a balance between operational and capital expenditures to ensure sustainable public service delivery. Integrating VfM principles in government budgeting fosters better fiscal discipline and aligns budget execution with measurable public benefits.

## **RESEARCH METHODS**

This research falls under the category of descriptive research, which aims to describe relevant aspects

of the phenomenon under study. In this case, the economic analysis conducted by the Department of Manpower, Cooperatives, and SMEs of Jambi City for the period 2016–2017 (Sekaran, 2015) is examined. The research subject comprises respondents from the Department of Manpower, Cooperatives, and SMEs in Jambi City. In contrast, the research object is the department's economic analysis for the period 2016–2017.

This research uses quantitative data, which are measurements or calculations that can be expressed numerically. Data was obtained from the Department of Manpower, Cooperatives, and SMEs of Jambi City through an official request letter. The analysis method used is descriptive analysis, which aims to explain the variables studied in a specific context (Sekaran, 2015). This analysis includes the measurements of economy, budget variance, budget harmony, and budget efficiency.

### **Operational Variables**

1. Economy Measurement: Measures the level of cost efficiency by comparing actual expenditure to the budget. Formula:

$$\text{Economy} = \frac{\text{Actual Expenditure}}{\text{Budgeted Expenditure}} \times 100\%$$

2. Economy categories are divided into: uneconomical (<100%), economical (<100%), and more economical (>100%).

**Budget Variance:** Analyses the difference between actual expenditure and the budget. A positive difference (favourable variance) indicates efficiency, while a negative difference (unfavourable variance) indicates waste or planning weaknesses.

**Budget Harmony:** Analyses the balance between operational expenditure and capital expenditure against total expenditure. Formula:

$$\text{Operational Expenditure Ratio} = \frac{\text{Actual Operational Expenditure}}{\text{Total Regional Expenditure}}$$

$$\text{Capital Expenditure Ratio} = \frac{\text{Actual Capital Expenditure}}{\text{Total Regional Expenditure}}$$

3. Budget Efficiency Ratio: Measures the level of budget savings by comparing actual expenditure to the budget. Formula:

$$\text{Budget Efficiency Ratio} = \frac{\text{Actual Expenditure}}{\text{Budgeted Expenditure}} \times 100\%$$

A ratio below 100% indicates efficiency, while a ratio above 100% indicates waste.

Using these methods, this research aims to evaluate the financial performance of the Department of Manpower, Cooperatives, and SMEs in Jambi City, with a focus on economic and budgetary efficiency.

**RESULTS AND DISCUSSION**

Shopping is an expenditure from the State/Regional General Cash Account, which reduces the budget balance for the period concerned, and the person who has not received payment from the government. Definition: Shopping on a cash basis refers to all expenditures by the Treasurer General of a State or area that reduce the State's or area's long-term funds. Shopping short in the peril of the year budget, concerned about who is not the Treasurer General of the payment returned by the government, long-term Economy

Economics is a current issue; therefore, expect it to be addressed through shopping. If measurement effectiveness considers only the output obtained, then measurement economy considers only the input used. Economics is size relative. The following questions relate to measurement economy. Is the organization's cost higher than the one it has budgeted? The following results analysis is presented in Table 1 below.

**Table 1**  
**Economic Analysis**

Year	Realization Shopping	Budget Shopping	Economy	Information
2017	7,859,239,456	8,291,978,202	94.7%	Efficient
2018	7,273,795,084	7,782,789,175	93.4%	Efficient
	7,566,517,270	8,037,383,689	94.12%	Efficient

*Source: processed data researcher*

Table 4.1 explains the results of Economic calculations in the two-year budget. In the first column, list the yearly budget from 2017 to 2018. The second column is 'Realization Shared Shopping with Budget Shop,' and the third column contains the corresponding data. Overall, the average level of economic management finance at the Department of Manpower, Jambi City, UKM Cooperative was 94.7% in the 2017 budget and 93.4% in the 2018 budget. The average ratio for the Department of Manpower, Jambi City, and UKM Cooperatives was 94.12%. The percentage-value economy falls within the efficient (<100%) coverage category. This is due to Efficient shopping at the Department of Manpower, Jambi City, UKM Cooperative.

**Variance Shopping**

The following results are shown in Table 2 below.

**Table 2**  
**Analysis of Variance Shopping**

Year	Realization Shopping	Budget Shopping	Difference
2017	7,859,239,456	8,291,978,202	-432,738,746
2018	7,273,795,084	7,782,789,175	-508,994,091
	7,566,517,270	8,037,383,689	-470,866,419

Source: processed data researcher

Table 4.2 explains the calculation of the analysis of variance for shopping in the 2017-2018 budget. In 2017 and 2018, the variance difference calculated from the budget shopping difference showed a negative balance. This indicates the existence of an efficiency or savings budget. The average savings amount is Rp. 470,866,419. If you look at it from Mark, the nominal value is sufficiently significant. When analyzing the variance budget, there should be no fixation on percentages for successful savings, but rather the nominal value. Although the percentage is small, if it is nominally significant, its performance is good. Absorption over budget is low, for example, below 90%. Therefore, it can be rated as not good enough, due to the existence of weaknesses in planning the budget, such as markup shopping from natural shopping or the Execution of many programs that are not completed. Therefore, to avoid incidents, the government area needs to conduct an accurate analysis of standard shopping practices.

### **Harmony Shopping Operation**

Analysis of Shopping Operations to Total Spending involves comparing total spending to the total shopping area. Ratio: This indicates the proportion of the allocated shopping area dedicated to the operation. Shopping operations are beneficial and completed within a one-year budget, so they are, by nature, short-term and have a specific, recurring routine. Generally, shopping operations account for a proportion of total spending, ranging from 60% to 90%. A government area with a high income tends to own a larger share of shopping operations than a government area with a low-income level.

The following results analysis of Harmony Shopping operations is presented in Table 3.

**Table 3**  
**Harmony Shopping Operation**

Year	Shopping Operation	Realization Shopping	%
2017	7,067,296,736	7,859,239,456	90
2018	6,931,286,456	7,273,795,084	95
Average	6,999,291,596	7,566,517,270	93

Source: processed data researcher

Table 4.3 explains the calculation analysis of harmony shopping operations at the Department of Manpower, Jambi City, UKM Cooperative. The results show an average of 93 %, with 90% in 2017 and 95% in 2018. The percentage indicates a level of harmony in shopping and sufficient operations at the Department of Manpower, Jambi City, UKM Cooperative.

### **Harmony Capital Expenditure**

An analysis of capital expenditure as a percentage of total expenditure involves comparing the total realized capital expenditure with the total expenditure. Based on this ratio, the reader can determine the portion of the allocated shopping area to be invested in capital expenditure in the relevant budget year. Unlike shopping operations, which are short-term and routine, capital expenditures are made on a moment-to-moment basis. This will yield benefits in the medium and long term. Additionally, capital expenditure is not routine. This capital expenditure will impact the government's balance sheet, specifically in the asset category. The opposite is true for shopping operations: government areas with low-income populations generally have a proportionally higher level of capital expenditure than government areas with high-income populations. This is due to government areas with low incomes being oriented towards active capital expenditure as part of long-term capital investment. In contrast, government areas with high incomes usually have sufficient capital assets. Generally, capital expenditure as a proportion of total expenditure in the area ranges from 5% to 20%. The following results analysis of Harmony Shopping operations is presented in Table 4.

**Table 4**  
**Harmony Capital Expenditure**

Year	Capital Expenditure	Realization Shopping	%
2017	927,953,000	7,859,239,456	12%
2018	206,498,348	7,273,795,084	3%
Average	567,225,674	7,566,517,270	7%

Source: processed data researcher

Table 4 presents the calculation analysis of harmony capital expenditure at the Department of Manpower, Jambi City, UKM Cooperative, which shows an average of 7%. Specifically, in 2017, the rate was 12%, and in 2018, it was 3%. Capital expenditure is not routine. This indicates that the Department of Manpower in Jambi City, UKM Cooperative, made sufficient capital expenditures in 2017, with a total amount of Rp 927 million. However, the Department of Manpower in Jambi City, UKM Cooperative, felt no need for capital expenditure in 2018, so the mark for capital expenditure in 2018 decreased to 3%.

## DISCUSSION

Realization data show that shopping at the Department of Manpower in Jambi City and at UKM Cooperatives declined overall in 2018 compared to 2017. However, the shopping operation experience increases, while capital expenditure declines. Here are the details of the shopping operations at the Department of Manpower in Jambi City, UKM Cooperatives, as shown in Table 5 below.

**Table 5**  
**Details of Shopping Operations at the Department of Manpower**  
**Jambi City UKM Cooperative**

No.	Information	2018 Realization	Realization 2017	Difference
1.	Shopping Operation	Rp7,067,296,736	Rp6,931,286,456	Rp136,010,280
2.	Shopping Employee	Rp3,314,896,060	Rp2,984,911,431	Rp329,984,629
3.	Shopping Salary and Benefits	Rp2,414,989,383	Rp2,468,515,843	-Rp53,526,460
4.	Shopping Addition Civil Servant Income	Rp899,906,677	Rp516,395,588	Rp383,511,089
5.	Shopping for Goods and Services	Rp3,752,400,676	Rp3,629,490,515	Rp122,910,161

Source: Department of Manpower, Jambi City, UKM Cooperative

The Shopping Department of Manpower operations in Jambi City, UKM Cooperatives, experienced an improvement of Rp136,010,280. The Shopping Department of Manpower operations in Jambi City, UKM Cooperative, consists of shopping employees and offers a range of shopping goods and services. The salaries of shopping employees in 2017, worth Rp2,984,911,431, increased to Rp3,314,896,060, representing an increase of Rp329,984,629. The increase is detailed as caused by a decrease in Shopping Salary and Allowances of Rp53,526,460 and an increase in Expenditure Addition to Civil servant income of Rp383,511,089.

Improving shopping operations at the Department of Manpower Jambi City UKM Cooperatives, along with the improvement of strategic targets as stated in the main indicator performance of the Department of Manpower Jambi City UKM Cooperatives. The Office has succeeded in increasing productivity, improving placement, enhancing power, and resolving industrial relations disputes. The percentage absorption power work carried out by the Department of Manpower, Jambi City's SME Cooperatives increased from 50% in 2017 to 55% in 2018. Absorption power increased work. Of course, this aligns with the role of the Department of Manpower, Jambi City, and UKM Cooperative, which have provided training based on competence

to enhance absorption power. Work-skilled in Jambi City. Training based on competencies provided , covering beauty makeup training, cashier operations, hospitality, graphic design, and sewing. The Department of Manpower in Jambi City, UKM Cooperative, also organizes a job fair to disseminate *information on available vacancies*. The Department of Manpower in Jambi City, UKM Cooperatives, also pays attention to labor protection laws and guarantees social employment, providing BPJS socialization for power workers/laborers, and entrepreneurs.

The percentage of settlement disputes in industrial relations improved from 90% in 2017 to 95% in 2018. The Department of Manpower in Jambi City, UKM Cooperative, has also succeeded in increasing productivity among cooperatives and SMEs in Jambi City, as evidenced by the growth in assets from 4% in 2017 to 5% in 2018. Additionally, the number of quality cooperatives and SMEs increased by 10 and 20, respectively, in the same year. Growth quality cooperatives and SMEs conducted by the Department of Manpower, Jambi City, UKM Cooperative, through socialization implementation, development policies and programs, and strengthening the cooperative's structural capitalization.

The following details capital expenditure at the Department of Manpower, Jambi City, UKM Cooperatives, in Table 4.6 below.

**Table 6**  
**Details Capital Expenditure at the Department of Manpower**  
**Jambi City UKM Cooperative**

No.	Information	Realization 2018	Realization 2017	Difference
1.	Capital Expenditure	Rp206,498,348	Rp927,953,000	-Rp721,454,652
2.	Capital Expenditure on Equipment and Machinery	Rp123,498,348	Rp395,127,000	-Rp271,628,652
3.	Expenditure on Buildings and Structures	Rp35,000,000	Rp465,676,000	-Rp430,676,000
4.	Expenditure, Irrigation, and Networks	-	Rp7,150,000	-Rp7,150,000
5.	Fixed Asset Capital Expenditure Other	Rp48,000,000	-	Rp48,000,000
6.	Other Asset Capital Expenditure		Rp60,000,000	-Rp60,000,000

Source: Department of Manpower, Jambi City, UKM Cooperative

The capital expenditure of the Department of Manpower in Jambi City, UKM Cooperatives, declined by Rp721,454,652 due to a decrease in the number of component capital expenditures. Capital expenditure on equipment and machinery amounted to Rp271,628,652, representing a decrease. Capital Expenditure on Buildings and Structures was Rp430,676,000, also representing a decrease. Capital Expenditure, Irrigation, and Networks Rp7,150,000, a decrease in Capital Expenditure on Assets other than Rp60,000,000, and an increase in Fixed Asset Capital Expenditure

Others Rp48,000,000.

The decrease in realized capital expenditure at the Department of Manpower Jambi City UKM Cooperatives is due to assets budgeted for realization in 2017, which have a useful life of 1 year. Therefore, the Department of Manpower in Jambi City and UKM Cooperatives consider continuing to use the previously obtained assets. Budget shopping at the Department of Manpower Jambi City UKM Cooperatives in 2018 was more focused on the operation than on capital expenditure. This is seen from the magnitude budget in 2017 and 2018. Spending data at the Department of Manpower, Jambi City, and UKM Cooperatives show a change in composition, reflecting a shift in shopping patterns, with an improvement in shopping operations amounting to Rp: 136,010,280 and a decline in capital expenditure of Rp 721,454,652.

Analysis of the Department of Manpower Jambi City UKM Cooperative's performance in the finance area from 2017 to 2018 found that the level of economic management was Very Efficient, with percentages of 94.7% and 93.4%. This happened because the Department of Manpower in Jambi City, UKM Cooperative, was able to achieve lower shopping costs from 2017 to 2018, so the shopping budget did not exceed the set amount. Although there was a decline in realized budget shopping from 2017 to 2018, the Department of Manpower in Jambi City, UKM Cooperative successfully increased its absorption power, the number of skilled workers in Jambi City, and the number of quality cooperatives and SMEs in Jambi City.

Calculation results analysis of the variance in shopping in the two-year 2017-2018 budget. In 2017 and 2018, the variance difference calculated from the budget shopping difference showed a negative balance. This indicates the existence of an efficiency or savings budget. The average savings amount is Rp. 470,866,419. If you look at it from Mark, the nominal value is sufficiently significant. When analyzing the variance budget, there should be no fixation on percentages for successful savings, but rather on the nominal value. Although the percentage is small, if it is nominally significant, its performance is good. Absorption over budget is low, for example, below 90%. This is not enough, as there are significant weaknesses in budget planning, such as the existence of markup shopping, which naturally occurs, or the Possible Execution of many programs that do not materialize. Therefore, to avoid incidents, the government area needs to conduct an accurate standard analysis of shopping.

Analysis of calculation results for harmony shopping operations at the Department of Manpower, Jambi City, UKM Cooperative shows an average of 93%, compared to 90% in 2017 and 95% in 2018. The percentage indicates a level of harmony in shopping and sufficient operation, which occurred at the Department of Manpower, Jambi City, UKM Cooperative.

Analysis of calculation results for harmony capital expenditure at the Department of

Manpower, Jambi City, UKM Cooperative, shows an average of 7 %, with 12% in 2017 and 3% in 2018. Capital expenditure is not routine. This indicates that the Department of Manpower in Jambi City, UKM Cooperative, made sufficient capital expenditure in 2017, with a notable amount of Rp. 927 million, then the Department of Manpower in Jambi City and UKM Cooperative feel there is no need for capital expenditure in 2018, so mark the capital expenditure in 2018 as decreased to 3%.

## CONCLUSION

This study concludes that the financial performance of the Department of Manpower, Cooperatives, and SMEs of Jambi City during the 2017–2018 period was highly efficient, with an average economic ratio of 94.12%. Despite a decline in total spending from 2017 to 2018, the department effectively maintained fiscal discipline without exceeding budget allocations. Significantly, the agency successfully increased labor absorption and improved the quality and quantity of cooperatives and SMEs during the study period.

Based on research results and an examination of the existing conditions at the Manpower, Cooperatives, and SMEs Department in Jambi City, the researchers aim to provide suggestions that will be helpful to the department. In particular, the Department of Manpower in Jambi City and the UKM Cooperative should pay attention to compiling a realistic shopping budget. This will enable the budget shopping arrangement to be realized effectively, thus increasing the economic growth ratio at the Manpower, Cooperatives, and SMEs Office in Jambi City. The Manpower Office in Jambi City, UKM Cooperatives, should prioritize capital expenditure for the public interest, such as development facilities and infrastructure, as the public will be motivated to follow suit and contribute to development.

The implications of these findings underscore the effectiveness of implementing the Value for Money (VfM) framework—encompassing economy, efficiency, and effectiveness—as a performance evaluation tool in public sector financial management. The results also underscore the importance of striking a strategic balance between operational and capital expenditures to ensure sustainable service delivery and long-term socio-economic impact. While operational spending increased to support routine activities and training programs, the substantial reduction in capital expenditure in 2018 may impact the department’s ability to invest in future infrastructure and innovation, potentially hindering business creativity and innovation.

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