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THE EFFECT OF CHANGES IN ORGANIZATIONAL STRUCTURE AND WORK MECHANISMS ON THE PERFORMANCE OF SUB-DISTRICT (KELURAHAN) EMPLOYEES IN SOUTH NUNUKAN SUBDISTRICT, NUNUKAN REGENCY

PENGARUH PERUBAHAN STRUKTUR ORGANISASI DAN MEKANISME KERJA TERHADAP KINERJA PEGAWAI KELURAHAN DI KECAMATAN NUNUKAN SELATAN, KABUPATEN NUNUKAN

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Abstract

This study examines the effect of changes in organizational structure and work mechanisms on the performance of sub-district (kelurahan) employees in South Nunukan Subdistrict, Nunukan Regency. The research employs a quantitative approach with an explanatory research design. A census method was used for sampling, involving all 64 civil servant (ASN) employees across four kelurahan in South Nunukan Subdistrict as respondents (total sampling). Data were collected through digital questionnaires (Google Forms) using a Likert scale (1–5) and analyzed using SPSS version 31, including validity tests, reliability tests, classical assumption tests, and multiple linear regression analysis. The results indicate that: (1) changes in organizational structure do not have a significant effect on employee performance (t-value = 0.644, Sig. = 0.522 > 0.05); (2) changes in work mechanisms have a positive and significant effect on employee performance (t-value = 2.141, Sig. = 0.036 < 0.05); and (3) simultaneously, changes in organizational structure and work mechanisms have a significant effect on employee performance (F-value = 7.207, Sig. = 0.002 < 0.05), with a coefficient of determination (R^2) of 0.191, meaning that 19.1% of the variation in employee performance is explained by the two independent variables, while the remaining 80.9% is influenced by other factors not examined in this study. The findings suggest that bureaucratic streamlining through structural changes alone is insufficient to improve performance; rather, adjustments in work mechanisms—including assignment systems, task execution, accountability, performance management, and ICT utilization play a more decisive role.

Keywords : Organizational Structure Changes, Work Mechanisms, Employee Performance, Bureaucratic Streamlining, Sub-District Government.

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Abstrak

Penelitian ini mengkaji pengaruh perubahan struktur organisasi dan mekanisme kerja terhadap kinerja pegawai kelurahan di Kecamatan Nunukan Selatan, Kabupaten Nunukan. Penelitian ini menggunakan pendekatan kuantitatif dengan desain penelitian eksplanatori. Metode sensus diterapkan dalam pengambilan sampel, yang melibatkan seluruh 64 pegawai aparatur sipil negara (ASN) di empat kelurahan di Kecamatan Nunukan Selatan sebagai responden (*total sampling*). Data dikumpulkan melalui kuesioner digital (Google Forms) dengan skala Likert (1–5) dan dianalisis menggunakan perangkat lunak SPSS versi 31, yang mencakup uji validitas, uji reliabilitas, uji asumsi klasik, serta analisis regresi linear berganda. Hasil penelitian menunjukkan bahwa: (1) perubahan struktur organisasi tidak berpengaruh signifikan terhadap kinerja pegawai (nilai t = 0,644; Sig. = 0,522 > 0,05); (2) perubahan mekanisme kerja berpengaruh positif dan signifikan terhadap kinerja pegawai (nilai t = 2,141; Sig. = 0,036 < 0,05); dan (3) secara simultan, perubahan struktur organisasi dan mekanisme kerja berpengaruh signifikan terhadap kinerja pegawai (nilai F = 7,207; Sig. = 0,002 < 0,05), dengan koefisien determinasi (R^2) sebesar 0,191. Hal ini berarti 19,1% variasi dalam kinerja pegawai dijelaskan oleh kedua variabel independen tersebut, sementara 80,9% sisanya dipengaruhi oleh faktor-faktor lain yang tidak diteliti dalam studi ini. Temuan ini mengisyaratkan bahwa penyederhanaan birokrasi melalui perubahan struktur saja tidak cukup untuk meningkatkan kinerja; sebaliknya, penyesuaian pada mekanisme kerja yang mencakup sistem penugasan, pelaksanaan tugas, akuntabilitas, manajemen kinerja, dan pemanfaatan TIK memainkan peran yang jauh lebih menentukan.

Kata Kunci : Perubahan Struktur Organisasi, Mekanisme Kerja, Kinerja Pegawai, Penyederhanaan Birokrasi, Pemerintah Kecamatan.

1. INTRODUCTION

In order to achieve efficiency and effectiveness in regional governance particularly in improving intergovernmental relations between the central and regional governments, optimizing regional potential and diversity, as well as the financial relations between the central and regional governments Law Number 23 of 2014 on Regional Government was enacted as a replacement for Law Number 32 of 2004. This law brought significant changes to the formation of regional apparatus, based on the principles of right function, right size, and organizational streamlining (Rauf, 2017).

Government Regulation (PP) Number 18 of 2016 on Regional Apparatus, derived from Law Number 23 of 2014, served as the legal basis for restructuring regional apparatus organizations. In its implementation, this regulation introduced a fundamental change in the position of the kelurahan (sub-district), shifting it from a regional apparatus unit directly under the regent/mayor to a sub-unit of the kecamatan (district). This structural transformation was further elaborated in PP Number 17 of 2018 on Kecamatan and the Minister of Administrative and Bureaucratic Reform Regulation (PermenpanRB) Number 25 of 2021 on Organizational Structure Simplification.

The bureaucratic streamlining at the kelurahan level, particularly in South Nunukan Subdistrict, Nunukan Regency, manifested in the reduction of organizational sections from four to three. Previously, under Nunukan Regent Regulation Number 16 of 2010, the kelurahan organizational structure consisted of eight units including the Lurah (sub-district head), Secretary, four sections (Government; Peace and Order; Community Empowerment; and Social Economy and Community Welfare), and two functional/executor groups. Following the enactment of Nunukan Regent Regulation Number 60 of 2021, the structure was simplified into seven units by merging the Government Section with the Peace and Order Section into a single Section of Government, Peace and Public Order.

These organizational changes raise critical questions about their impact on employee performance. On one hand, structural simplification is expected to create a leaner, more agile

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bureaucracy with clearer chains of command and faster decision-making. On the other hand, the merging of functions may increase workload for individual employees, create role ambiguity, and potentially reduce service quality if not accompanied by adequate capacity building and resource allocation.

In addition to structural changes, the transition also brought about changes in work mechanisms. Under PermenpanRB Number 7 of 2022, work systems in government institutions were restructured to emphasize position-based assignments, individual and team-based task execution, performance management, and the utilization of information and communication technology (ICT). These changes in work mechanisms fundamentally altered how kelurahan employees perform their daily tasks, coordinate with superiors, and deliver public services.

Preliminary observations at kelurahan offices in South Nunukan Subdistrict indicated that while the structural changes have been formally implemented since 2021, their effects on employee performance remain unclear. Some employees reported increased workloads due to the merger of sections, while others noted that the clearer chain of command under the kecamatan structure facilitated faster coordination. These mixed observations provided the impetus for a systematic empirical investigation.

Based on the background described above, this study aims to: (1) determine and analyze the effect of changes in organizational structure on kelurahan employee performance in South Nunukan Subdistrict; (2) determine and analyze the effect of changes in work mechanisms on kelurahan employee performance in South Nunukan Subdistrict; and (3) determine and analyze the simultaneous effect of changes in organizational structure and work mechanisms on kelurahan employee performance in South Nunukan Subdistrict, Nunukan Regency.

Organizational structure refers to how job tasks are formally divided, grouped, and coordinated within an organization (Robbins & Judge, 2017). According to Robbins and Judge (2017), there are six key elements of organizational structure: (1) Work Specialization the degree to which tasks are subdivided into separate jobs; (2) Departmentalization the basis by which jobs are grouped together; (3) Chain of Command an unbroken line of authority that extends from the top of the organization to the lowest echelon; (4) Span of Control the number of subordinates a manager can efficiently and effectively direct; (5) Centralization and Decentralization the degree to which decision-making is concentrated at a single point; and (6) Formalization the degree to which jobs within the organization are standardized.

Daft (2016) further explains that organizational structure is reflected in the organizational chart, which visually represents the entire set of underlying activities and processes within an organization. Changes in organizational structure may involve restructuring departments, altering reporting relationships, or modifying the span of control, all of which can significantly affect employee behavior and performance.

Work mechanisms in the context of this study refer to the system of work arrangements within government institutions following bureaucratic streamlining, as regulated by PermenpanRB Number 7 of 2022. According to this regulation, work mechanisms encompass six dimensions: (1) Position the placement of civil servants within the organizational structure and hierarchy; (2) Assignment the process by which supervisors assign tasks to functional officers and executors; (3) Task Execution encompassing individual and team-based task performance; (4) Task Accountability the reporting and accountability mechanisms for completed tasks; (5) Performance Management including planning, execution, monitoring, coaching, and performance assessment; and (6) ICT Utilization the use of electronic-based government administration systems.

Employee performance refers to the work outcomes achieved by an individual based on the requirements of the job position (Mangkunegara, 2017). In this study, employee performance is measured using five indicators adapted from Mangkunegara (2017): (1) Work Quantity the amount of work produced by individuals or groups; (2) Work Quality the extent to which employees meet specified requirements to produce quality work; (3) Timeliness the completion of work within

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established timeframes; (4) Attendance employee presence and compliance with working hours; and (5) Cooperation Ability the capacity to work collaboratively with colleagues and supervisors.

2. RESEARCH METHOD

This study employs a quantitative approach with an explanatory (explanatory research) design. According to Creswell (2014), quantitative research is an approach for testing theories by examining the relationships among variables measured with instruments, so that numbered data can be analyzed using statistical procedures. Singarimbun and Effendi (2001) classify this type of research as explanatory because it aims to explain the causal relationships between variables through hypothesis testing.

The research was conducted at kelurahan offices within South Nunukan Subdistrict, Nunukan Regency, North Kalimantan Province, Indonesia. The location was selected using purposive sampling, as this subdistrict was directly affected by the organizational restructuring from a regional apparatus to a kecamatan apparatus under Nunukan Regent Regulation Number 60 of 2021. The research was carried out from June to August 2026.

The population of this study consists of all 64 civil servant (ASN) employees working across four kelurahan in South Nunukan Subdistrict: Kelurahan Selisun (16 employees), Kelurahan Nunukan Selatan (16 employees), Kelurahan Mansapa (14 employees), and Kelurahan Tanjung Harapan (18 employees). Given the relatively small population size, a census method (total sampling) was adopted, whereby all 64 population members were included as respondents (Sugiyono, 2019).

Table 1. Distribution of ASN Employees by Kelurahan

No.	Kelurahan	PNS	PPPK Part-Time	Total
1	Selisun	7	9	16
2	Nunukan Selatan	8	8	16
3	Mansapa	7	7	14
4	Tanjung Harapan	7	11	18
	Total	29	35	64

Source: Processed by Researcher (2026)

Data were collected using digital questionnaires (Google Forms) based on a 5-point Likert scale, where 1 = Strongly Disagree, 2 = Disagree, 3 = Neutral, 4 = Agree, and 5 = Strongly Agree. The questionnaire comprised three sections: Organizational Structure Changes (X_1) with 16 items covering six indicators (work specialization, departmentalization, chain of command, span of control, centralization-decentralization, and formalization); Work Mechanism Changes (X_2) with 18 items covering six indicators (position, assignment, task execution, task accountability, performance management, and ICT utilization); and Employee Performance (Y) with 10 items covering five indicators (work quantity, work quality, timeliness, attendance, and cooperation ability).

Data analysis was performed using SPSS version 31 through the following procedures: (1) Instrument Testing—including Pearson correlation validity tests (r-calculated > r-table at $\alpha = 0.05$) and Cronbach's Alpha reliability tests ($\alpha > 0.60$); (2) Classical Assumption Tests—including the Kolmogorov-Smirnov normality test supplemented by P-P Plot visual analysis, multicollinearity tests (Tolerance > 0.10, VIF < 10), and heteroscedasticity tests using Scatterplot analysis; (3) Multiple Linear Regression Analysis with the equation model $Y = a + b_1X_1 + b_2X_2 + e$; (4) Hypothesis Testing—comprising the t-test (partial) and F-test (simultaneous) at $\alpha = 0.05$; and (5) Coefficient of Determination (R^2) to measure the explanatory power of the independent variables.

3. RESULT AND DISCUSSION

Respondent Characteristics

The 64 respondents comprised 31 males (48.44%) and 33 females (51.56%), indicating a relatively balanced gender distribution. By age, the largest group was 30–39 years (22 respondents, 34.38%), followed by 40–49 years (21 respondents, 32.81%), 50–59 years (13 respondents, 20.31%),

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and 20–29 years (8 respondents, 12.5%). In terms of tenure, the majority had more than 10 years of service (27 respondents, 42.19%), followed by 6–10 years (19 respondents, 29.68%), 1–5 years (11 respondents, 17.19%), and less than 1 year (7 respondents, 10.94%). Regarding employment status, 29 respondents (45.31%) were PNS (civil servants) and 35 respondents (54.69%) were PPPK Part-Time (government employees with work agreements).

Table 2. Summary of Respondent Characteristics

Characteristic	Category	Frequency	Percentage
Gender	Male	31	48.44%
	Female	33	51.56%
Age (years)	20–29	8	12.50%
	30–39	22	34.38%
	40–49	21	32.81%
	50–59	13	20.31%
Tenure	<1 year	7	10.94%
	1–5 years	11	17.19%
	6–10 years	19	29.68%
	>10 years	27	42.19%
ASN Status	PNS	29	45.31%
	PPPK Part-Time	35	54.69%
Total		64	100%

Source: Processed by Researcher (2026)

Instrument Testing Results

The validity test using Pearson correlation analysis revealed that all questionnaire items for the three variables had r-calculated values greater than the r-table value (0.246 at n = 64, α = 0.05), confirming that all items were valid. The reliability test using Cronbach's Alpha showed that Organizational Structure Changes (X_1) had an alpha value of 0.906, Work Mechanism Changes (X_2) had an alpha value of 0.937, and Employee Performance (Y) had an alpha value of 0.881. Since all values exceeded the threshold of 0.60, all instruments were deemed reliable.

Classical Assumption Test Results

Normality Test. The formal Kolmogorov-Smirnov test yielded an Asymp. Sig. (2-tailed) value of 0.001, which is below the 0.05 threshold, suggesting potential non-normality. However, the Kolmogorov-Smirnov test is known to be highly sensitive to minor variations in ordinal data from practical questionnaire responses. Visual analysis using the Normal P-P Plot showed that data points generally clustered around the diagonal line with a consistent spread pattern, indicating approximate normality. Furthermore, based on the Central Limit Theorem, a sample size of 64 (n > 30) provides theoretical assurance that the sampling distribution of the mean approximates a normal distribution regardless of the population distribution (Field, 2024; Wooldridge, 2020). Therefore, the normality assumption was considered satisfactorily met.

Multicollinearity Test. The Tolerance values for Organizational Structure Changes (X_1) and Work Mechanism Changes (X_2) were 0.484 and 0.484, respectively, both exceeding 0.10. The corresponding VIF values were 2.065, both below 10. These results confirm the absence of multicollinearity between the independent variables.

Heteroscedasticity Test. The Scatterplot analysis showed that residual data points were randomly and evenly dispersed above and below zero on the Y-axis without forming any discernible pattern. This indicates that the model is free from heteroscedasticity, satisfying the assumption of homoscedasticity.

Multiple Linear Regression Analysis

The multiple linear regression analysis produced the following equation:

$$Y = 26.893 + 0.058X_1 + 0.168X_2$$

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The interpretation of the regression equation is as follows: (a) The constant value of 26.893 indicates that if the independent variables (Organizational Structure Changes and Work Mechanism Changes) are held constant at zero, the predicted value of Employee Performance is 26.893 units. (b) The regression coefficient for Organizational Structure Changes (X_1) is 0.058 (positive), suggesting that each one-unit increase in organizational structure changes is associated with a 0.058-unit increase in employee performance, holding other variables constant. (c) The regression coefficient for Work Mechanism Changes (X_2) is 0.168 (positive), indicating that each one-unit increase in work mechanism changes corresponds to a 0.168-unit increase in employee performance, holding other variables constant.

Table 3. Summary of Multiple Linear Regression Results

Variable	B (Unstd.)	t-value	Sig.	Decision
Constant	26.893	—	—	—
Org. Structure Changes (X_1)	0.058	0.644	0.522	H_1 Rejected
Work Mechanism Changes (X_2)	0.168	2.141	0.036	H_2 Accepted

F-value = 7.207; Sig. = 0.002; R = 0.437; R^2 = 0.191; Adjusted R^2 = 0.164

Source: SPSS 31 Output (2026)

Hypothesis Testing

Hypothesis 1 (H_1): The Effect of Organizational Structure Changes on Employee Performance. The t-test results show that the t-calculated value for Organizational Structure Changes (X_1) is 0.644 with a significance value of 0.522. Compared with the t-table value of 1.999 (df = 61, α = 0.05), the t-calculated (0.644) < t-table (1.999) and Sig. (0.522) > 0.05. Therefore, H_1 is rejected, meaning that changes in organizational structure do not have a significant effect on kelurahan employee performance in South Nunukan Subdistrict.

Hypothesis 2 (H_2): The Effect of Work Mechanism Changes on Employee Performance. The t-test results show that the t-calculated value for Work Mechanism Changes (X_2) is 2.141 with a significance value of 0.036. Compared with the t-table value of 1.999 (df = 61, α = 0.05), the t-calculated (2.141) > t-table (1.999) and Sig. (0.036) < 0.05. Therefore, H_2 is accepted, meaning that changes in work mechanisms have a positive and significant effect on kelurahan employee performance in South Nunukan Subdistrict.

Hypothesis 3 (H_3): The Simultaneous Effect of Organizational Structure Changes and Work Mechanism Changes on Employee Performance. The F-test results show that the F-calculated value is 7.207 with a significance value of 0.002. Compared with the F-table value of 3.148 (df1 = 2, df2 = 61, α = 0.05), the F-calculated (7.207) > F-table (3.148) and Sig. (0.002) < 0.05. Therefore, H_3 is accepted, meaning that organizational structure changes and work mechanism changes simultaneously have a significant effect on kelurahan employee performance.

Coefficient of Determination. The R-value of 0.437 indicates a moderately strong correlation between the independent and dependent variables. The R^2 value of 0.191 (19.1%) indicates that the two independent variables collectively explain 19.1% of the variation in employee performance, while the remaining 80.9% is attributable to other factors beyond the scope of this study.

Discussion

The Effect of Organizational Structure Changes on Employee Performance.

The finding that organizational structure changes do not significantly affect employee performance can be explained by several factors. The bureaucratic streamlining—reducing kelurahan sections from four to three—primarily involves a formal-administrative rearrangement rather than a fundamental change in the nature of work performed. Employees continue to perform similar tasks under a different structural configuration, suggesting that structural changes alone, without accompanying changes in competencies, resources, and management practices, may be insufficient to drive performance improvements.

This finding is consistent with the research of Ifna (2021), who found that organizational changes did not have a significant effect on institutional human resource performance (Sig. = 0.064 > 0.05) at PT. Bank BNI Syariah Makassar Branch. Similarly, Pangestu and Purnama (2024) concluded

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that while organizational structure plays a role in operational coordination, it does not always directly translate into improved employee performance. However, this finding contradicts the results of Mas'ud et al. (2025), who reported that organizational changes significantly affected employee performance. This discrepancy may be attributed to contextual differences: the present study focuses on the public sector at the sub-district level, where institutional culture and bureaucratic inertia may buffer the effects of structural changes.

The Effect of Work Mechanism Changes on Employee Performance.

The significant positive effect of work mechanism changes on employee performance underscores the importance of process-level reforms in driving performance improvements. The shift in the kelurahan's position from a regional apparatus to a kecamatan apparatus under PP Number 18 of 2016 necessitated fundamental adjustments in work procedures, reporting lines, task assignment processes, and administrative mechanisms. These changes, governed by PermenpanRB Number 7 of 2022, directly affected how employees perform their duties, coordinate with supervisors, and are held accountable for their work outcomes.

This finding is supported by the research of Nizar, Daga, and Mujahid (2025), who demonstrated that bureaucratic streamlining and work system adjustments significantly improved the agility and responsiveness of the bureaucracy, ultimately enhancing ASN performance at the South Sulawesi Provincial Social Service. Similarly, Dien, Daga, and Hatta (2025) provided statistical evidence that work mechanism transformation, particularly in team-based work arrangements, significantly influenced performance. However, this finding differs from the dimension of performance dialogue in the study by Maulidiyah (2025), which did not show a significant effect. This difference is likely attributable to contextual variations in organizational maturity and employee readiness for new work mechanisms.

The Simultaneous Effect of Organizational Structure and Work Mechanism Changes.

The significant simultaneous effect of both variables on employee performance suggests that while structural changes alone may not drive performance, their combination with work mechanism reforms creates a synergistic effect. This aligns with organizational theory, which posits that structure and processes are interdependent components of organizational design (Daft, 2016). The R^2 value of 19.1% indicates that additional variables—such as leadership style, organizational culture, competency development, work motivation, and digital infrastructure—likely play substantial roles in explaining employee performance variation.

This finding is consistent with the research of Mardianzah, Gunawan, and Daga (2023) at the East Java Provincial DPRD Secretariat, which concluded that structural arrangements and work system adjustments jointly had a significant positive impact on employee performance. Additionally, Lukmansyah (2025) found that governance-related factors collectively influenced employee performance at the South Nunukan Subdistrict Office, providing further context-specific validation for the present findings.

4. CONCLUSION

Based on the results of research, statistical data processing, and discussion, the following conclusions are drawn:

1. Changes in organizational structure do not have a significant effect on kelurahan employee performance in South Nunukan Subdistrict, Nunukan Regency. The bureaucratic streamlining through the reduction of sections from four to three represents a formal structural rearrangement that, by itself, is insufficient to significantly alter employee performance levels.
2. Changes in work mechanisms have a positive and significant effect on kelurahan employee performance in South Nunukan Subdistrict, Nunukan Regency. Adjustments in assignment systems, task execution processes, accountability mechanisms, performance management, and ICT utilization directly influence how employees perform their duties and deliver public services.

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3. Simultaneously, changes in organizational structure and work mechanisms have a significant effect on kelurahan employee performance in South Nunukan Subdistrict, Nunukan Regency, with a coefficient of determination (R^2) of 19.1%, while the remaining 80.9% is influenced by other factors not examined in this study.

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