

## Analysis of the Procedure for Granting Emoluments to Employees in the Environment of PT Kereta Api Indonesia Operational Area 5 Purwokerto

Dea Marcela<sup>1</sup>, Siti Nur Azizah<sup>1</sup>, Bima Cinintya Pratama<sup>1</sup>

<sup>1</sup>Universitas Muhamamadiyah Purwokerto

### ARTICLE INFO

#### Article history:

DOI:

[10.30595/pssh.v26i.1806](https://doi.org/10.30595/pssh.v26i.1806)

Submitted:

July 14, 2025

Accepted:

September 02, 2025

Published:

September 10, 2025

#### Keywords:

Emolument; Human  
Resources

### ABSTRACT

*This study aims to determine how the emolument procedure is implemented at PT Kereta Api Indonesia Operational Area 5 Purwokerto and its relationship with human resource management policies. Although the emolument structure has been developed based on the principles of accountability and performance, there are still challenges in its implementation, particularly related to the discontinuation of employee diploma equivalence. This has resulted in the non-recognition of educational advancement after appointment as a basis for adjusting rights and remuneration. Additionally, there is an imbalance in the availability of competent human resources, which could potentially affect work effectiveness and service delivery. Primary data was obtained through interviews and direct observation, while secondary data was obtained through literature reviews and relevant documentation. This study highlights the need for a more adaptive reformulation of emolument policies, strategies for human resource equity, and optimization of the civil service information system to achieve fair, efficient, and sustainable human resource management.*

*This work is licensed under a [Creative Commons Attribution 4.0 International License](https://creativecommons.org/licenses/by/4.0/).*



#### Corresponding Author:

**Dea Marcela**

Universitas Muhammadiyah Purwokerto

Jl. KH. Ahmad Dahlan, Kembaran, Banyumas, Jawa Tengah 53182, Indonesia

Email: [deamarcela95@gmail.com](mailto:deamarcela95@gmail.com)

## 1. INTRODUCTION

PT Kereta Api Indonesia (Persero) is a state-owned enterprise in the transportation sector that continues to innovate for customer satisfaction and to maintain and improve service quality. As a company with a significant market share, its long-term success depends on the relevance, efficiency, and quality of its services. Quality assurance is a priority through routine fleet maintenance and employee training to ensure the safety and reliability of services (Permatasari et al., 2024). To increase employee engagement and productivity, companies need to manage compensation fairly, transparently, and in line with individual contributions. Incentives such as performance bonuses and timely overtime payments can be motivating, especially for those who view financial aspects as an indicator of job satisfaction. Proportionally managed compensation can increase employee responsibility, loyalty, and engagement (Nisarani, 2024).

Salaries and wages need to be regulated in a payroll information system that is commensurate with contributions so as to increase employee productivity. Companies need a robust payroll information system because it can minimize the possibility of errors, fraud, and actions that could endanger workers or procedures (Fitriani et al., 2016).

The payroll procedure used by PT Kereta Api Indonesia is centralized based on the level of the employee's registered salary structure, thereby ensuring fairness among employees. PT Kereta Api Indonesia provides salaries and allowances to employees in accordance with the risks associated with their jobs. The higher the risk associated with an employee's job, the higher the salary or allowance they receive (Nurhayati Nafsiah, 2024). One of the benefits received by employees of PT Kereta Api Indonesia is emoluments, which are income outside of salary that is given based on performance, overtime, and work achievements. Emoluments are intended as a reward for employee contributions and to improve welfare outside of basic salary. The amount is calculated from monthly wages and overtime duration, with rates adjusted according to the day and time of work. Pursuant to Kep.U/KP.209/I/2/KA-2013, emoluments are granted to general/office employees based on performance, additional working hours, and responsibilities. Emoluments may be fixed or variable, such as position allowances, incentives, bonuses, and economically valuable benefits. The remuneration system is designed to encourage productivity and accountability by providing higher compensation for employees who perform well and take on greater responsibilities. In addition to basic salaries and allowances, overtime pay is also regulated in accordance with company regulations and labor regulations. However, in practice, there are still disparities between workload and compensation, which can reduce motivation and trigger industrial tensions. Discipline, commitment, and job satisfaction reflect perceptions of the fairness of the compensation system, thereby influencing performance and serving as the basis for the development of compensation procedures (Bagis et al., 2019). This is in line with the provisions stipulated in Government Regulation No. 36 of 2021, which aims to create a fair, adaptive, and harmonious wage system in line with national economic and labor conditions. Overtime pay is an important component of the wage policy that must be fulfilled by the Company. Employees are entitled to overtime pay, which is calculated based on monthly wages and the duration of overtime work, with rates adjusted according to the day and time of the overtime work performed.

Evaluation of the implementation of emolument policies is important to ensure alignment between regulations and practices in the field. PT Kereta Api Indonesia (Persero), particularly Daop 5 Purwokerto, has implemented a computerized emolument/overtime payroll system to provide accurate and timely information and prevent errors in recording and payment. However, there are still gaps, one of which relates to the non-application of educational qualification equivalence, meaning that improvements in employees' education do not impact their entitlements or the amount of their emoluments. This can lead to perceptions of unfairness and reduce work motivation. From a financial perspective, it is necessary to evaluate whether emoluments are recorded as fixed salaries or variable compensation and their impact on financial reports. Based on this, the author is interested in analyzing whether the procedures for granting emoluments are in accordance with applicable regulations.

## **2. LITERATURE REVIEW**

### **2.1 Salary, Incentives, and Emolument**

#### **2.1.1 Salary and Incentives**

Salary is a fixed monthly payment for employees in managerial positions, while wages are paid to operational employees based on days, hours worked, or number of products. Meanwhile, incentives are rewards for employees who work beyond standards, serving as motivation to enhance morale and performance. Employees tend to work more efficiently when they have high motivation and enthusiasm, enabling them to meet the company's expectations (Mulyadi, 2023).

#### **2.1.2 Emolument**

In the payroll system, emoluments have different characteristics from basic salaries, wages, and incentives. According to the KBBI, emoluments are additional non-fixed income in addition to basic salary. At PT Kereta Api Indonesia (Persero), emoluments or overtime pay are given to non-structural employees based on performance, overtime, and achievements, and do not apply to employees seconded to foundations, business units, or subsidiaries. Emoluments include additional financial compensation calculated based on educational level, position, or special assignments, and are routinely provided monthly as a form of recognition for specific workloads.

Emolument assessment is based on three main components:

1. Attendance Score – reflects employee discipline and commitment.
2. Performance Score – based on performance and contribution to targets and work quality. Performance categories are divided into Good (2.01–3.00), Fair (1.01–2.00), and Poor (0.01–1.00).
3. Overtime Score – takes into account additional working hours as a form of contribution outside normal working hours.
4. The highest level of education at the time of appointment is the basis for emolument, although further education after appointment is not yet fully recognized. This raises issues of fairness for employees who improve their competencies.

## 2.2 Procedure

According to KBBI, a procedure is a definite step-by-step method for solving problems. In an organization, a procedure is a series of systematic steps that are carried out repeatedly and consistently to ensure order, efficiency, and uniformity in the execution of tasks. Mulyadi (2023) states that a procedure is a sequence of administrative activities involving several people across departments, designed to handle repetitive transactions uniformly. The characteristics of procedures include: supporting the achievement of organizational goals, creating effective oversight, being cost-efficient, having a logical and simple sequence, and clearly defining decisions and responsibilities (Hanadhito Riswanto, 2019).

## 2.3 Payroll System

The payroll and wage system is used by companies to pay employees for services rendered. Because salaries are sensitive, companies must calculate them accurately and on time. Errors in payroll also have an impact on profits and may be subject to government sanctions (Sujaweni, 2020). Therefore, management needs information related to:

1. The amount of salary and wage costs that are borne by the company per responsibility center.
2. The amount of salaries and wages received by each employee in a specific accounting period.
3. Details of salary and wage cost components per responsibility center.

PT Kereta Api Indonesia has been using SAP Payroll, part of SAP HR, to calculate and process payroll in an integrated manner. Salaries are paid on the 25th of each month and disbursed through two bank accounts: one for basic salary and another for allowances, to ensure transparent and structured separation of income components.

## 3. RESEARCH METHODOLOGY

Data collection in this study was conducted through two main sources, namely primary data and secondary data. Primary data was obtained directly during the Field Work Practice through interviews and observations of relevant informants, namely the staff of the Budget and Accounting Unit of PT Kereta Api Indonesia Operational Area 5 Purwokerto. Interviews were used to explore in-depth information about the procedures for granting emoluments, such as the required documents, the application process, and the stages of the disbursement process. Meanwhile, observations were conducted by observing practices in the field and tracing documents and references related to the research topic. Secondary data was obtained from various written sources such as books, journals, archives, and relevant internal company documents to support and strengthen the results of observations and interviews. The data analysis technique used in this study is a descriptive qualitative approach that includes three main stages. First, data reduction, which is the process of filtering and simplifying the data from interviews and observations to focus on information relevant to the research question. Second, data presentation, where the reduced data is systematically organized in the form of narratives, tables, or matrices to facilitate the identification of patterns and trends. Third, drawing conclusions and verification, which is done by compiling preliminary conclusions based on the available data and conducting continuous validation through triangulation and reconfirmation with informants to ensure the validity of the findings obtained.

## 4. RESULTS

### 4.1. Procedure For Granting Emoluments

The emolument disbursement process begins with employee data verification to ensure compliance with the system. The work unit requiring payment prepares a disbursement request accompanied by supporting documents, such as a list of recipients, emolument details, and employee premium allocations. This request is first verified by the work unit official (Assistant Manager or Manager) to ensure accuracy and internal approval. After passing internal verification, the files are sent to the Human Resources and General Affairs Unit, either physically or electronically. At Human Resources and General Affairs, the documents are checked and validated. If they match the data in SAP Human Resources, Human Resources and General Affairs prepares a fund disbursement request letter to the Finance Unit. However, if the documents are incomplete or contain errors, they will be returned to the proposing unit for correction. If during the verification process it is found that employee data is unsynchronized, invalid, or their employment status is unclear, then the disbursement of funds on behalf of that person will be temporarily suspended. The Human Resources and General Affairs Unit will clarify with the relevant work unit and provide administrative assistance to the employee concerned. In certain cases, such as poor attendance records or frequent absences, disbursement may be further delayed until the employee undergoes evaluation and training in accordance with employment regulations. This assistance aims to encourage improvements in work discipline and ensure that employment rights are granted based on valid, accurate, and administratively and ethically accountable data.

The process of disbursing employee emoluments begins with the Human Resources and General Affairs unit, which prepares supporting documents in the form of a list of employee names, payment details, and a letter

requesting disbursement of funds. These documents are submitted to the Finance unit for verification of completeness, data accuracy, and the amount requested. If there are any deficiencies, coordination with Human Resources and General Affairs is carried out to make corrections. Once deemed complete and compliant, the request must obtain authorization from the authorized officials, namely the Finance Manager, Human Resources and General Affairs Manager, and Vice President or Operational Area Head. The funds are then processed and transferred to the employees' accounts based on the validated data. The transfer proof is returned to Human Resources and General Affairs, and all documents are retained by Human Resources and General Affairs and the Finance Unit as records for audit and reporting purposes.

#### 4.2. Analysis of Emolument Provision in Operational Area 5 Purwokerto

The provision of emoluments at PT Kereta Api Indonesia is a form of additional compensation beyond the basic salary given to operational staff, based on workload, special responsibilities, or specific performance achievements. The aim is to recognize employees' contributions and enhance motivation and human resource retention. This policy is regulated under Kep.U/KP.209/I/2/KA-2013, which aligns with the human resources management guidelines for state-owned enterprises. The disbursement process for emolument funds is conducted systematically and transparently, starting with the work unit submitting documents to the Human Resources and General Affairs Unit for verification. If any issues are found with employee data, such as attendance or unclear employment status, disbursement is temporarily suspended, and the HR and General Affairs Unit provides guidance. After a thorough verification, the HR and General Affairs Unit submits a funding request to the Finance Unit, which then reviews the completeness and accuracy of the documents. If any discrepancies are found, coordination is conducted for corrections. Final approval by the authorized official adds a strategic control layer before funds are systematically disbursed to employee accounts. This procedure reflects disciplined, transparent financial management practices that strengthen integrity and trust within the organizational system.

Although the provision of emoluments at PT Kereta Api Indonesia has followed the established procedures, its implementation still faces several obstacles that require further attention. To ensure fairness and objectivity, the company implements a performance and administrative indicator-based assessment system to evaluate employee contributions to the achievement of organizational goals. The determination of emolument amounts is based on several key components, namely attendance scores, performance scores, working hours scores, and scores for recognized formal education qualifications. Each of these indicators serves as a benchmark reflecting individual responsibilities and achievements in a measurable way within the organizational structure.

Table 1. Emolument Determining Indicators

Indicator	Description	Function in Emolument Determination
Attendance Score	Measures the employee's attendance rate and discipline in consistently performing their duties.	A high attendance score reflects discipline, positively impacting the emolument received.
Performance Score	Assesses the employee's work achievement based on targets and direct supervisor evaluations.	Strong contributions to work output increase the performance-based portion of the emolument.
Working Hours Score	Calculates total effective working hours, including authorized overtime.	Higher productive working hours lead to higher emolument incentives.
Educational Score	Based on the last formal education level recognized at the time of hiring.	Determines the initial emolument level but is not adjusted for further education obtained afterward.

The approach to emolument provision at PT Kereta Api Indonesia reflects the company's commitment to building a work culture based on competence, integrity, and professionalism. Emoluments are provided as additional compensation based on indicators such as attendance, performance, working hours, and formal education qualifications. Attendance reflects discipline, while performance assesses work achievements and professional attitude, and forms the basis for promotion and training. Overtime hours are counted as additional work volume but only contribute if aligned with productivity. Work achievements are also recognized, particularly those that have a tangible impact on service improvement. However, challenges arise in recognizing advanced educational qualifications, which do not automatically affect emolument amounts, as only qualifications held at the time of appointment are recognized. This creates disparities and reduces employees' motivation to enhance their qualifications through formal education. Accounting-wise, emoluments are recorded as accrual-based operational expenses, ensuring transparency and accountability. PT KAI implements a system based on individual and unit performance, not solely on position. In 2023, an evaluation of the emolument policy resulted in

adjustments for employees working on national holidays. However, emoluments are not the only form of compensation, as the company has other allowance schemes based on position and work risk. This indicates that PT KAI is committed to a fair, competitive, and productivity-driven remuneration system that does not rely solely on a single form of compensation.

## 5. DISCUSSION

The remuneration system at PT Kereta Api Indonesia has been implemented in accordance with applicable accrual-based accounting and internal control provisions, and uses a performance-based approach as the basis for evaluation. This system provides objective recognition of employee contributions through indicators such as attendance, performance, overtime, and formal education levels. However, there are challenges in its implementation, particularly regarding the recognition of advanced education levels that are not yet accommodated in the remuneration system. Currently, only diplomas obtained at the time of initial appointment are recognized, while additional qualifications obtained during employment do not affect employment status or compensation rights, which risks creating perceptions of unfairness and reducing employee motivation.

Additionally, the imbalance in human resource distribution at the Regional Operational Office highlights a gap between competitive recruitment standards and workforce distribution in the field. This could affect operational effectiveness in the field, which is the frontline of the company's services. It is important for PT KAI to strengthen its human resource redistribution policy, expand training based on real needs, and align positions with academic competencies through periodic evaluations. Additionally, it is necessary to update the policy on the recognition of advanced degrees while maintaining the principle of meritocracy through verification of the legality and relevance of education. Strengthening internal communication regarding the remuneration structure is also important so that employees understand that emoluments are only one part of a comprehensive compensation scheme designed to be fair and sustainable.

## 6. CONCLUSION

Based on the results of analysis through interviews and observations during fieldwork at PT Kereta Api Indonesia Operational Area 5 Purwokerto, it can be concluded that the emolument provision procedure has been carried out in accordance with applicable regulations, particularly Kep.U/KP.209/I/2/KA-2013, and refers to the principles of accountability and performance. This system has contributed to more objective remuneration management. However, the effectiveness of emoluments as a performance-enhancing instrument is not yet fully optimal, particularly because the system does not accommodate employees' advanced degrees in the compensation system. This policy risks reducing motivation and creating perceptions of unfairness, as employees who enhance their academic competencies do not receive equivalent recognition. Additionally, another challenge lies in the imbalance in human resource distribution, particularly between the central office and operational regions, which can impact service effectiveness.

From an accounting perspective, emoluments are recorded as compensation expenses in the company's financial statements in accordance with accrual-based accounting principles. Therefore, it is important for the company to ensure that these expenses contribute to increased work productivity. A more adaptive and measurable compensation system needs to be designed to link company expenditures with actual performance achievements, both individual and unit-based. Thus, the emolument system not only fulfills administrative aspects but also serves as a strategic tool in human resource development, efficiency improvement, and strengthening a performance-based and professional work culture within PT Kereta Api Indonesia.

## REFERENCES

- Bagis, F., Pratama, B. C., & Kharismasyah, A. Y. (2019). Pengaruh Disiplin Kerja, Komitmen Organisasi Dan Kepuasan Kerja Terhadap Kinerja Karyawan Studi Kasus Institusi Pendidikan. *Jurnal Inspirasi Bisnis Dan Manajemen*, 3(1), 21.
- Fitriani, A. N., Lestari, T., Rahman, A., Akuntansi, P., Ekonomi, F., & Bhayangkara, U. (2016). Dalam Rangka Meningkatkan Pengendalian Intern Pada Pt . Kereta Api Indonesia (Persero) Daop 8. *E-Journal Akuntansi "EQUITY"*, 2(3), 9–19. <http://fe.ubhara.ac.id>
- Hanadhito Riswanto. (2019). Perancangan Prosedur Pengeluaran Kas Pada Mini Market Syar'e Mart. *Perancangan Sistem Informasi Terpadu Pemerintah Daerah Kabupaten Paser*, 53(9), 1689–1699. [https://www.google.com/url?sa=t&source=web&rct=j&url=https://dspace.uui.ac.id/bitstream/handle/123456789/10087/04.2%2520BAB%25202.pdf%3Fsequence%3D5%26isAllowed%3Dy&ved=2ahUKEwjehMmkypv4AhXk1TgGHg\\_XB0YQFnoECAUQAQ&usg=AOvVaw1Iu90bd51U2wDzhgnhR08w](https://www.google.com/url?sa=t&source=web&rct=j&url=https://dspace.uui.ac.id/bitstream/handle/123456789/10087/04.2%2520BAB%25202.pdf%3Fsequence%3D5%26isAllowed%3Dy&ved=2ahUKEwjehMmkypv4AhXk1TgGHg_XB0YQFnoECAUQAQ&usg=AOvVaw1Iu90bd51U2wDzhgnhR08w)
- Mulyadi. (2023). *Sistem Akuntansi* (Edisi 4, pp. 2–3). Salemba Empat.

- Nisarani, D. (2024). Dampak Pemberian Bonus Terhadap Kinerja. *Jurnal Riset Mahasiswa Ekonomi (RITMIK)*, 6(3), 251–267.
- Nurhayati Nafsiah, S. M. (2024). Meningkatkan Efisiensi Prosedur Penggajian & Pengupahan Karyawan Pada PT. Kereta Api Indonesia (Persero). *Jurnal Pengabdian Mandiri*, 3(12), 1–23.
- Permatasari, M. P., Kristanto, D., Ervianty, R. M., Salam, M. D., Fiatiano, E., Dwikesumasari, P. R., & Zulva, V. R. (2024). *Persepsi Kepuasan Layanan Transportasi Kereta Api Pt. Kereta Api Indonesia (Pt.Kai): Survey Pada Mahasiswa Yang Berkuliah Di Surabaya*. 4, 561–575.
- Sujaweni, V. W. (2020). *Sistem Akuntansi*. Pustaka Baru Press.