Study On The Policy Formulation Of Performance Allowance Management In Indonesia (Case Study In Cianjur Regency, West Java Province)

Fernandes Simangunsong

Governmental Institute of Home Affair-Ministry of Home Affair
Jl. Raya Bandung-Sumedang Km. 20 Jatinangor
kisankiel@yahoo.co.id
www.fernandessimangunsong.com

ABSTRACT: This study was focused on the drafting of policy of performance allowance for government employees in Cianjur Regency according to prevailing law and regulations. From this study, it was expected to have several alternatives on amount of regional performance allowance proposed by local government to be approved by DPRD that should result in improvement of personnel motivation in providing more optimal public services. One of authorities of local government is to make policy on providing allowance for Civil Servants (PNS) to compensate good performance in bureaucratic reform. Yet, amount of this performance-based allowance is completely managed by each institutions. Regional performance allowance (Tunjangan Kerja Daerah (TKD)) is one of government efforts to optimize personnel performance. As regulated in Government Regulation No. 7 of 1977 on Salary for Civil Servant, which had been amended several times and the most recent was amended by Government Regulation No. 11 of 2011, in addition to basic salary, civil servant is also provided with allowances. The allowancesaregiven as reward or incentive to civil servants who hold bigger responsibility or workload than other civil servants, and mechanism and guideline for management and calculation of civil servant allowances is regulated in Regulation of Minister of Administrative and Bureaucratic Reform No. 63 of 2011 on Guideline for Structuring of Civil Servant Performance Allowance System, and Regulation of Head of National Civil Service Agency No. 20 of 2011 on Guideline for Calculation of Civil Servant Performance Allowance. From the policy, it is therefore necessary to have a study specified for Cianjur Regency concerning amount of allowance. It is a study of policy application models to calculate amount of performance allowance. This study resulted in 3 standard calculation models of performance allowance according to Regional Minimum Wage (Upah Minimum Regional (UMR)) of Cianjur Regency, and 3 calculation models of performance allowance according to Regional Minimum Wage (UMR) and Scale of Education Level. This study was implemented to all local government agencies (Satuan Kerja Perangkat Daerah (SKPD)) and civil servants in Cianjur regency.

**Keywords:** Government Policy, Performance Allowance, Local Government

A. Introduction

Regional development refers to process of changing in autonomous region or local scale that is less problematic than national development. This is in line with Law No. 32 of 2004, as replaced by Law No. 23 of 2014 on Local Government, stating that local government shall be authorized to implement regional development accordingly. Local government can make policy or propose new strategy for economic development in order to improve the value of its productive activities and human resources. General explanation in the law may means that regional civil service is included in a system that is regulated in law and regulation. Planning of requirement, appointment, assignment, training, compensation, termination, pension, development, position, rights, duties, responsibilities, restrictions, sanction, and reward are sub-systems of national civil service system. One of authorities of local government is to make policy on providing allowance for Civil Servants (*PNS*) to compensate good performance in bureaucratic reform. Yet, amount of this performance-based allowance is completely managed by each institutions. Regional performance allowance (*Tunjangan Kerja Daerah (TKD)*) is one of government efforts to optimize personnel performance. Madjoed (2013) suggested that regional performance allowance (*TKD*) is compensation in form of additional reward provided to civil servants for their performance in order to improve their work motivation. As regulated in Government Regulation No. 7 of 1977 on Salary for Civil Servant, which had been amended several times and the most recent was amended by Government Regulation No. 11 of 2011, in addition to basic salary, civil

servant is also provided with allowances. The allowances are given as reward or incentive to civil servants who hold bigger responsibility or workload than other civil servants. Mechanism and guideline for management and calculation of civil servant allowancesis regulated in Regulation of Minister of Administrative and Bureaucratic Reform No. 63 of 2011 on Guideline for Structuring of Civil Servant Performance Allowance System, and Regulation of Head of National Civil Service Agency No. 20 of 2011 on Guideline for Calculation of Civil Servant Performance Allowance. The allowances are consisting of: (1) Family allowance, which is 10% for the spouse, and 2%, for each child (maximum is 2 children), of basic salary; (2) Food allowance, which is 10 kg per person (employee, spouse, children) and provided in kind by 4,950 IDR/kg; (3) Functional allowance, which is regulated by presidential decree and provided according to position being held; (4) Cost of living allowance, provided only for civil servant with area of duty in Papua; (5) Tax allowance, the tax that is not charged to civil servant but is payed by government; (6) other incidental allowances, which are provided to civil servant who perform the duty as regulated in prevailing law and regulations (honorarium and one-time payment). Those allowances are provided directly (direct compensation) and are part of civil servant's income. One of allowances provided by government to civil servant that recently has attracted public attention is additional income allowance, or better known as performance allowance or regional performance allowance. For now, there is unequality of additional income allowance between ministries/institutions at central level and also between regions, especially in term

of the amount. In addition, there is also difference in the valuation standard.It means that principle of internal equity, which is supposed to be the reference point for providing civil servant allowance, has been poorly implemented. As widely known, many local governments provide additional income for local civil servants but mechanism of its management has not been based upon the guideline for local financial management, whether in legal or other aspects such as workload, workplace, working conditions, and achievement or other objective considerations as mandated in Article 63 clause (2) Government Regulation No. 58 of 2005 on Regional Financial Management and Regulation of Ministry of Home Affairs No. 59 of 2007 on Amendment of Regulation of Ministry of Home Affairs No. 13 of 2006 on Guideline for Regional Financial Management. On the other hand, allowances provided by ministries/central agency and local government are not based on performance of civil servants or on specific method that can be considered to boost productiveness of civil servants. Moreover, there has not been uniformity, whether in structuring, budgeting, or any other aspects. Therefore, in order to minimize the unequality in providing allowances, it is necessary to find right and adequate model as basis to define the amount and/or provision of allowances. This is the first strategic step that is not only based on elitism of minitries/central agencies or political goodness of local officials. To find the model as basis in structuring of performance allowance, it is necessary to have in-depth study or analysis on both formulation and technical aspects. This in-depth and systematic analysis is expected to create a right and adequate formula. On the other hand, the resulted model should be simple enough to be understood and implemented in formulation of policy of performance allowance equally for both civil servants with structural position and civil servants with functional position.The model should also be flexible enough to be applied in institutional environment of both central and local government. Initial step in making "model of performance allowance provision" is defining indicators as variables of the model. Here, two variables will be used: amount of performance allowance and provision of performance allowance. In variable of performance allowance provision, there are two sub-variables: performance evaluation and administrative evaluation. In general, model of structuring and provision of performance allowance can be seen in diagram below:
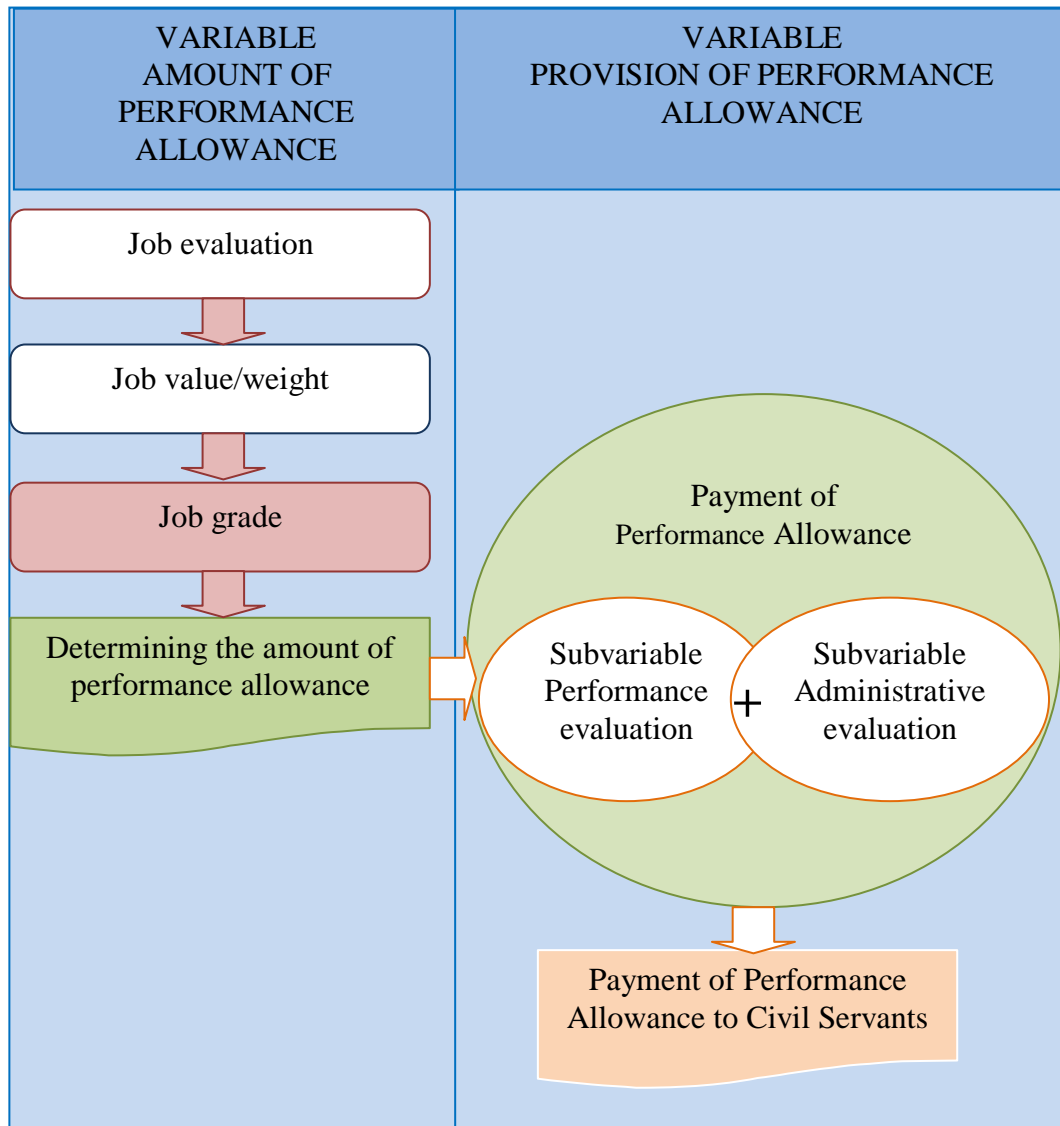
Based on diagram above, each indicators or variables and sub-variables can be explained in more detail as follow:

first, concerning variable of amount of allowance for civil servants, it refers to evaluation that stress the value and responsibility of the job. This evaluation method is based on Guideline for Job Evaluation for the Structuring of Performance-and-Merit-Based Salary of Civil Servant as regulated by State Ministry of Administrative Affairs in 2007. In the guideline, it is explained that job evaluation in governmental environment shall be distinguished into managerial and non-managerial job. Evaluation of managerial job uses 5 factors/criteria of job evaluation: (a) scope of program and its impact, divided into 5 levels; (b) supervisory and managerial authority, divided into 3 levels; (c) coordination and integration, divided into 5 levels; (d) personal relationship, consisting of 2 sub-factors (i.e. nature of the relationship, divided into 4 levels, and purpose of the relationship, divided into 4 levels; (5) specific situations, divided into 6 conditions. As for evaluation of non-managerial job, it uses 9 factors/criteria of job evaluation: (a) required knowledge and skills, divided into 8 levels; (b) control and supervision, divided into 4 levels; (c) guidelines, divided into 5 levels; (d) complexity, divided into 6 levels; (e) scope and impacts, divided into 6 levels; (f) personal relationship, divided into 4 levels; (g) purpose of relationship, divided into 4 levels; (h) demand of physical activities, divided into 3 levels; (i) physical environment, divided into 3 levels; (j) specific situations, divided into 5 levels.

Second, concerning variable of provision of performance allowance, there are two sub-variables: performance evaluation and administrative evaluation. Performance evaluation of civil servants systemically emphasize the assessment of achievement level of individual performance goals or output that have been planned and agreed between evaluator and civil servants and is considered as performance contract. Performance evaluation of civil servants is strategically intended as control of productive work behavior to achieve specified output, not as evaluation on personality of any civil servant.Any element of work behavior that affect the performance being evaluated should be relevant and significantly related with the implementation of duties under responsibility of the civil servant being evaluated. To achieve the objectiveness of performance evaluation, specific parameter is needed as standard to measure real output that would be measured in the achievement level of individual performance goals. Therefore, performance evaluation shall systematically combine individual performance goals setting and evaluation of implementation process as reflected in productive work behavior, and the result shall be recommended as consideration basis for career development of the civil servant being evaluated. In this performance evaluation system, every civil servants must have Individual Performance Goals (Sasaran Kerja Individu (SKI)) as planning of main duties implementation according to job description, responsibility and authority, that generally have been defined in the organizational structure and work procedure.SKI is set and defined as operational plan of main duties implementation by refering to organization's annual Strategic Plan (Rencana Strategis (Renstra)) and Work Plan (Rencana Kerja (Renja)) that describewhat activities should be done, what and how much output should be achieved, and time of completion. Every activities of main duties being implemented shall be specified in terms of weight of value

according to the difficulty and priority level, performance goals as indicator of success, and target as output to be attained, by considering aspects of quantity, quality, and time. Defining SKI of civil servants would be related with these things: (1) activities of main duties; (2) value weight of the activities of main duties; (3) performance goals to achieve; (4) targets, which consider 3 aspects: (a) aspect of quantity (target output); (b) aspect of quality (quality target); and (c) aspect of time (time target); and (5) Additional and creativity goals. For more detailed concerning SKI, see Guidelines for Defining SKI as issued by BKN. For Administrative Evaluation that is attached to civil servants, it is meant to improve discipline and compliance of civil servants to rules and regulations in organization. Administrative evaluation on civil servants consists of: (a) attendance rate. Here, evaluation is done by calculating how many times civil servant coming late or leaving home earlier in one-month period. (b) absence rate, which is calculated based on recaputilation of absence in one-month period. On both evaluations above, the measurement is done by using interval scale to make the calculation or evaluation easier. Interval number is adjusted accodingly or by considering objectiveness of the evaluator. The evaluations can also be done if attendance rate is based on manual record and signed by civil servants at the time they arrive at work and at the time they leave home, and under strict control of their supervisor. Amount of provision of performance allowance is done by Evaluation of Performance Allowance by measuring performance evaluation or output (penilaian kerja (PK)) with assessment of Individual Performance Goals (SKI) and administrative evaluation or output (penilaian administratif (PA)) of civil servant. In this context, performance evaluation (PK) has weight/value by 80% of total value of Evaluation of performance allowance provision. And administrative evaluation (PA) has weight/value by 20% of total value of Evaluation of performance allowance provision. Defining of comparative amount of both evaluation (PK and PA) with dominant amount on PK is because that this performance evaluation is meant as reward given to civil servants with high achievement/performance. Thereby, the purpose of defining the comparative amount of both evaluation is also to improve the performance of civil servants. However, the comparative amount is not absolute. It can still be adjusted according to the condition of each government agencies. Evaluation of performance allowance (Penilaian Tunjangan Kinerja (PTK)) is calculated from quantity aspect by summing up performance evaluation (PK) and administrative evaluation (PA). Result of this calculation means that higher total value of performance allowance evaluation shows better performance, and lower total value of performance allowance evaluation shows worse performance. Calculation of Performance allowance evaluation (PTK) based on quantity aspect can be done by formula:

$$PTK = PK + PA$$

where   PK = (80% x PTK) / PK value
        PA = (20% x PTK) / PA value

Explanation:
PTK is nominal value or amount of performance allowance provided, refering to evaluation that emphasize on workload and responsibility of the job. In Regulation of Minister of

Administrative and Bureaucratic Reform No. 63 of 2011, it is stated that performance allowance is function of successful implementation of bureaucratic reform and the fund is expected to derive from efficiency/optimization of expense budget ceiling of minitries/agencies and local government and/or optimized income. Performance allowance is provided gradually according to the progress of bureaucratic reform. Performance allowance is provided according to performance of civil servant. Individual performance should be in line with target performance of the agency. Therefore, individual performance allowance may increase or decrease according to increasing or decreasing performance measured based on Basic Indicators of Institutional Performance. Performance allowance in bureaucratic reform is based on principles of:
1) Efficiency/optimization of expense budget ceiling of ministries/agencies and local government
2) Equal pay for equal work, amount of performance allowance is according to job value and achieved performance.

To determine fair, objective, transparent and consistent amout of performance allowance according to workload/difficulty level of a job, the calculation should be based on value or class of the job that is obtained by job evaluation process. To evaluate a job by job evaluation process, Factor Evaluation System (FES) is used. FES is evaluation system based on job factors with criteria as follow:
a. For evaluation of structural position, factor ands criteria of job evaluation are:
   1) Scope of programs and impacts;
   2) Organizational structuring;
   3) Supervisory and managerial authorities;
   4) Personal relationship, divided into 2 sub-factors: nature of the relationship and purpose of the relationship
   5) Difficulty in job direction; and other conditions
b. For evaluation of functional position, the job factors are:
   1) Knowledge required for the job;
   2) Control and supervision;
   3) Guidelines;
   4) Job complexity;
   5) Scope and impacts;
   6) Personal relationship;
   7) Purpose of relationship;
   8) Physical requirements; and work environment

Based on those factors, there are 17 job grades that each grade has different job value, with the lowest job value is 190 and the highest one is 4,730. In Regulation of Minister of Administrative and Bureaucratic Reform No. 63 of 2011 article 3, it is stated that amount of performance allowance given to civil servant who work in government agency that has successfully implemented bureaucratic reform is based on these factors:
1) Achievement Level of Institutional Bureaucratic Reform (Tingkat Capaian Pelaksanaan Reformasi Birokrasi Instansi (TCPCRBI)).
   Bureaucratic reform in an government agency/institution shall refer to phases as stated in the Grand Design of Bureaucratic Reform 2010-2025.

2) Job value and class.
   Job evaluation is a process of human resources management used to evaluate a position systematically by using criteria known as job factors. Every minitries and non-ministry government agencies and provincial/regency/municipal governments shall have job evaluation to determine job classes in their own environment. Job evaluation in institutional environment shall be based on law and regulations (Regulation of Minister of Administrative and Bureaucratic Reform No. 34 of 2011 on Guidelines for Job Evaluation).
3) Price Index of Job Value (Indeks Harga Nilai Jabatan (IHNJ)).
   Job value is accumulation of factor points from structural and functional job evaluation that is used to determine job class. Price Index of Job Value (IHNJ) is rupiah (price) valueassigned for every job value (average value). IHNJ is determined based on Provincial Minimum Wage (Upah Minimum Regional Provinsi (UMRP)). UMRP is the lowest monthly wage consisting of basic wage and including fixed allowance that applies in a province. UMRP is determined based on law and regulations (Regulation of Minister of Manpower No. PER-01/MEN/1999 on Minimum Wage). UMRP is determined annually and the review shall be at least once in two years. UMRP is determined by considering: 1) needs; 2) consumer price index (indeks harga konsumen (IHK)); 3) developability and viability of enterprises; 4) general wage applies in certain region and between regions; 5) condition of labor market; and 6) economic growth and income per capita.
4) Balancing factor.
   Balancing factor is number used to balance the comparison of performance allowance between highest job class and lowest job class. It is meant to reduce the high gap of income between civil servants of lowest job class and of highest job class.
5) Locality-Based Comparability Payments/Locality Pay Rate (Indeks Tunjangan Kinerja Daerah Provinsi).
   In order to achieve fair income for civil servants that work in regions in a province with different costs of living, it is necessary to have locality-based comparability payments (ITDKP).

Based on explanation above, it is necessary to have "Study on the Policy Formulation of Performance Allowance Management in Cianjur Regency" according to most recent law and regulations.

B. EMPIRICAL STUDY
In Regulation of Minister of Administrative and Bureaucratic Reform No. 63 of 2011 article 3, it is stated that amount of performance allowance given to civil servant who work in government agency that has successfully implemented bureaucratic reform is based on these factors:
1) Achievement Level of Institutional Bureaucratic Reform (Tingkat Capaian Pelaksanaan Reformasi Birokrasi Instansi (TCPCRBI)).
   Bureaucratic reform in an government agency/institution shall refer to phases as stated in the Grand Design of Bureaucratic Reform 2010-2025.

2) Job value and class.

Job evaluation is a process of human resources management used to evaluate a position systematically by using criteria known as job factors. Every minitries and non-ministry government agencies and provincial/regency/municipal governments shall have job evaluation to determine job classes in their own environment. Job evaluation in institutional environment shall be based on law and regulations (Regulation of Minister of Administrative and Bureaucratic Reform No. 34 of 2011 on Guidelines for Job Evaluation).

3) Price Index of Job Value (Indeks Harga Nilai Jabatan (IHNJ)).

Job value is accumulation of factor points from structural and functional job evaluation that is used to determine job class. Price Index of Job Value (IHNJ) is rupiah (price) value assigned for every job value (average value). IHNJ is determined based on Provincial Minimum Wage (Upah Minimum Regional Provinsi (UMRP)). UMRP is the lowest monthly wage consisting of basic wage and including fixed allowance that applies in a province. UMRP is determined based on law and regulations (Regulation of Minister of Manpower No. PER-01/MEN/1999 on Minimum Wage). The formula is:

IHNJ = UMRP / average value of lowest job class

4) Balancing factor.

Balancing factor is number used to balance the comparison of performance allowance between highest job class and lowest job class. It is meant to reduce the high gap of income between civil servants of lowest job class and of highest job class.

5) Locality-Based Comparability Payments/Locality Pay Rate (Indeks Tunjangan Kinerja Daerah Provinsi).

In order to achieve fair income for civil servants that work in regions in a province with different costs of living, it is necessary to have locality-based comparability payments (ITDKP).

Table
Job Value, Average Job Value, and Job Class

No.	Job Value (NJ)	Average Job Value	Job Class
1.	4,055 ≥ higher	4,478	17
		4,278	
		4,078	
2.	3,605 to 4,050	3,828	16
3.	3,155 to 3,600	3,378	15
4.	2,755 to 3,150	2,953	14
5.	2,355 to 2,750	2,553	13
6.	2,105 to 2,350	2,228	12
7.	1,855 to 2,100	1,978	11
8.	1,605 to 1,850	1,728	10
9.	1,355 to 1,800	1,478	9
10.	1,105 to 1,350	1,228	8
11.	855 to 1,100	978	7
12.	655 to 850	753	6
13.	455 to 650	553	5
14.	375 to 450	413	4
15.	305 to 370	338	3
16.	245 to 300	273	2
17.	190 to 240	215	1

Source: *Regulation of Minister of Administrative and Bureaucratic Reform No. 63 of 2011*

According to Regulation of Head of National Civil Service Agency No. 20 of 2011, for job evaluation, Factor Evaluation System (FES) (evaluation system based on job factors) is used with criteria as follow:

a. For evaluation of structural position, factor ands criteria of job evaluation are:
1) Scope of programs and impacts;
2) Organizational structuring;
3) Supervisory and managerial authorities;
4) Personal relationship, divided into 2 sub-factors: nature of the relationship and purpose of the relationship
5) Difficulty in job direction; and other conditions

b. For evaluation of functional position, the job factors are:
1) Knowledge required for the job;
2) Control and supervision;
3) Guidelines;
4) Job complexity;
5) Scope and impacts;
6) Personal relationship;
7) Purpose of relationship;
8) Physical requirements; and
9) Work environment

Steps in calculation of regional performance allowance based on job value or class is as follow:

1. Prepare comprehensive information data of job from all positions that have been evaluated. This information is resulted from job analysis accrding to prevailing law and regulations.
2. Information of job shall be made following the sample as shown in Appendix 1 of this Regulation of Head of National Civil Service Agency.
3. Examine and confirmthat every information of job is appropriate and according to prevailing law and regulations.
4. Confirme that job evaluation has been done according to guidelines:
   a. For structural job, using 6 factors and criteria by selecting level of factor accordingly.
   b. For functional job, using 9 factors and criteria by selecting level of factor accordingly.
5. Examine and confirm that job classing is appropriate according to job value and has been validated by official in charge.
6. Examineand confirm that job classes and valuesare appropriate according to information of job factor validated by official in charge.
7. After steps 1 to 7 are done, the validated job classes or values shall be used as basis for calculation of performance allowance, with conditions below:
   a. Calculation of performance allowance shall be made by giving certain quantity index of rupiah (indeks besaran rupiah (Idrp)) for every job point.
   b. Defining of every job point is under authority of official in charge by refering to calculation of Price Index of Job Value (IHNJ).
8. Calculation of performance allowance as in step 7 above shall be done by multiplying job value (NJ) to IDrp. The formula can be seen below:

$$TK = NK \times IDrp$$

where:
TK = Performance Allowance
NJ = Job Value
IDrp = quantity index of rupiah

Based on formulation of calculation in Regulation of Minister of Administrative and Bureaucratic Reform No. 63 of 2011 and Regulation of Head of National Civil Service Agency No. 20 of 2011, then formulation of calculation for performance allowance in Cianjur Regency shall be done by following the calculation in both regulations. Therefore, calculation of performance allowance in Cianjur Regency can be done in steps below:

1) Calculate IDrp or IHNJ of Cianjur Regency
According to both regulations, to define IDrp or IHNJ is Provincial/regency/municipal Minimum Wage (UMR) divided with average value of lowest job class. The formula shall be:

$$IDrp/IHNJ = \frac{\text{Provincial/regency/municipal Minimum Wage}}{\text{Average value of lowest job class}}$$

With the formula, then three years trend of IDrp/IHNJ of Cianjur regency in 2014-2016 are:
(1) UMR of Cianjur regency in 2014 = 1,500,000 IDR
(2) UMR of Cianjur regency in 2015 = 1,600,000 IDR
(3) UMR of Cianjur regency in 2016 = 1,837,520 IDR
(4) Average value of lowes class job is class 1 with value of 215 (see table 1)

Then, IDrp/IHNJ of Cianjur regency in 2014-2016 would be:
(1) IDrp/IHNJ of Cianjur regency in 2014 is 6,997 IDR
(2) IDrp/IHNJ of Cianjur regency in 2015 is 7,442 IDR
(3) IDrp/IHNJ of Cianjur regency in 2014 is 8,547 IDR
2) Amount of civil servant performance allowance of Cianjur Regency based on average job value in job class.

After calculating IDrp/IHNJ of Cianjur regency, then calculate amount of performance allowance for each job class in Cianjur regency based on average job values, which is by multiplying IDrp/IHNJ of Cianjur regency with average value of each job class. Amount of performance allowance for Cianjur regency based on average job value in 2014-2016 can be seen in tables below.

Table
Amount of Civil Servant Performance Allowance of Cianjur Regency in 2014 based on Average Job Value

No	Job Class	Job Value (*NJ*)	Average Job Value	*IDrp*/*IHNJ*of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	2	3	4	5	6 (4x5)
1	17	4,055 ≥ higher	4,478	6,977	31,243,006
			4,278	6,977	29,847,606
			4,078	6,977	28,452,206
2	16	3,605 to 4,050	3,828	6,977	26,707,956
3	15	3,155 to 3,600	3,378	6,977	23,568,306
4	14	2,755 to 3,150	2,953	6,977	20,603,081
5	13	2,355 to 2,750	2,553	6,977	17,812,281
6	12	2,105 to 2,350	2,228	6,977	15,544,756
7	11	1,855 to 2,100	1,978	6,977	13,800,506
8	10	1,605 to 1,850	1,728	6,977	12,056,256
9	9	1,355 to 1,800	1,478	6,977	10,312,006
10	8	1,105 to 1,350	1,228	6,977	8,567,756
11	7	855 to 1,100	978	6,977	6,823,506
12	6	655 to 850	753	6,977	5,253,681
13	5	455 to 650	553	6,977	3,858,281
14	4	375 to 450	413	6,977	2,881,501
15	3	305 to 370	338	6,977	2,358,226
16	2	245 to 300	273	6,977	1,904,721
17	1	190 to 240	215	6,977	1,500,055

Table
Amount of Civil Servant Performance Allowance of Cianjur Regency in 2015 based on Average Job Value

No	Job Class	Job Value (*NJ*)	Average Job Value	*IDrp*/*IHNJ*of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	2	3	4	5	6 (4x5)
1	17	4,055 ≥ higher	4,478	7,442	33,325,276
			4,278	7,442	31,836,876
			4,078	7,442	30,348,476
2	16	3,605 to 4,050	3,828	7,442	28,487,976

3	15	3,155 to 3,600	3,378	7,442	25,139,076
4	14	2,755 to 3,150	2,953	7,442	21,976,226
5	13	2,355 to 2,750	2,553	7,442	18,999,426
6	12	2,105 to 2,350	2,228	7,442	16,580,776
7	11	1,855 to 2,100	1,978	7,442	14,720,276
8	10	1,605 to 1,850	1,728	7,442	12,859,776
9	9	1,355 to 1,800	1,478	7,442	10,999,276
10	8	1,105 to 1,350	1,228	7,442	9,138,776
11	7	855 to 1,100	978	7,442	7,278,276
12	6	655 to 850	753	7,442	5,603,826
13	5	455 to 650	553	7,442	4,115,426
14	4	375 to 450	413	7,442	3,073,546
15	3	305 to 370	338	7,442	2,515,396
16	2	245 to 300	273	7,442	2,031,666
17	1	190 to 240	215	7,442	1,600,030

Table
Amount of Civil Servant Performance Allowance of Cianjur Regency in 2016 based on Average Job Value

No	Job Class	Job Value (NJ)	Average Job Value	*IDrp/IHNJ*of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	2	3	4	5	6 (4x5)
1	17	4,055 ≥ higher	4,478	8,547	38,273,466
			4,278	8,547	36,564,066
			4,078	8,547	34,854,666
2	16	3,605 to 4,050	3,828	8,547	32,717,916
3	15	3,155 to 3,600	3,378	8,547	28,871,766
4	14	2,755 to 3,150	2,953	8,547	25,239,291
5	13	2,355 to 2,750	2,553	8,547	21,820,491
6	12	2,105 to 2,350	2,228	8,547	19,042,716
7	11	1,855 to 2,100	1,978	8,547	16,905,966
8	10	1,605 to 1,850	1,728	8,547	14,769,216
9	9	1,355 to 1,800	1,478	8,547	12,632,466
10	8	1,105 to 1,350	1,228	8,547	10,495,716
11	7	855 to 1,100	978	8,547	8,358,966
12	6	655 to 850	753	8,547	6,435,891
13	5	455 to 650	553	8,547	4,726,491
14	4	375 to 450	413	8,547	3,529,911
15	3	305 to 370	338	8,547	2,888,886
16	2	245 to 300	273	8,547	2,333,331
17	1	190 to 240	215	8,547	1,837,605

3) Amount of civil servant performance allowance of Cianjur Regency based on average job value and balancing factor. After the amount of performance allowance of Cianjur regency based on job class is obtained, then amount of performance allowance with balancing factor shall be calculated. Balancing factor is number used to balance the comparison of performance allowance between highest job class and lowest job class. It is meant to reduce the high gap of income between civil servants of lowest job class and of highest job class. Amount of performance allowance of Cianjur regency with balancing factor in 2014-2016 can be seen below.

(a) Amount of Job Class Performance Allowance of Cianjur Regency in 2014 with Balancing Factor

For year 2014, it is known that performance allowance for job class 1 (lowest) is 1,500,055 IDR according to *UMR* of Cianjur regency 2014, and performance allowance for job class 17 (highest) is 31,243,006 IDR. Comparison of performance allowance between the highest class and the lowest class is 20.82. With balancing factor, then performance allowance for job class 1 (lowest) would be 2,250,083 IDR. And therefore, comparison of performance allowance between the highest class and the lowest class in Cianjur regency 2014 would be 13.89. For more details, it can be seen in table below.

Table
Amount of Job Class Performance Allowance of Cianjur Regency in 2014 with Balancing Factor

No	Job Class	Job Value (*NJ*)	Average Job Value	*IDrp/IHNJ* of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)	Balan-cing Factor (20,82)	Total Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	**2**	**3**	**4**	**5**	**6 (4x5)**	**7**	**8 (6x7)**
1	17	4,055 ≥ higher	4,478	6,977	31,243,006	1	31,243,006
			4,278	6,977	29,847,606	1	29,847,606
			4,078	6,977	28,452,206	1	28,452,206
2	16	3,605 to 4,050	3,828	6,977	26,707,956	1	26,707,956
3	15	3,155 to 3,600	3,378	6,977	23,568,306	1	23,568,306
4	14	2,755 to 3,150	2,953	6,977	20,603,081	1	20,603,081
5	13	2,355 to 2,750	2,553	6,977	17,812,281	1	17,812,281
6	12	2,105 to 2,350	2,228	6,977	15,544,756	1	15,544,756
7	11	1,855 to 2,100	1,978	6,977	13,800,506	1	13,800,506
8	10	1,605 to 1,850	1,728	6,977	12,056,256	1	12,056,256
9	9	1,355 to 1,800	1,478	6,977	10,312,006	1	10,312,006
10	8	1,105 to 1,350	1,228	6,977	8,567,756	1	8,567,756
11	7	855 to 1,100	978	6,977	6,823,506	1	6,823,506
12	6	655 to 850	753	6,977	5,253,681	1	5,253,681
13	5	455 to 650	553	6,977	3,858,281	1.27	4,900,017
14	4	375 to 450	413	6,977	2,881,501	1.30	3,745,951
15	3	305 to 370	338	6,977	2,358,226	1.35	3,183,605
16	2	245 to 300	273	6,977	1,904,721	1.40	2,666,609
17	1	190 to 240	215	6,977	1,500,055	1.50	2,250,083

(b) Amount of Job Class Performance Allowance of Cianjur Regency in 2015 with Balancing Factor As for year 2015, it is also known that performance allowance for job class 1 (lowest) is 1,600,030 IDR according to *UMR* of Cianjur regency 2015, and performance allowance for job class 17 (highest) is 33,325,276 IDR. Comparison of performance allowance between the highest class and the lowest class is 20.82. With balancing factor, then performance allowance for job class 1 (lowest) would be 2,400,045 IDR. And therefore, comparison of performance allowance between the highest class and the lowest class in Cianjur regency 2015 would be 13.89. For more details, it can be seen in table below.

Table
Amount of Job Class Performance Allowance of Cianjur Regency in 2014 with Balancing Factor

No	Job Class	Job Value (*NJ*)	Average Job Value	*IDrp/IHNJ* of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)	Balan-cing Factor (20,82)	Total Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	**2**	**3**	**4**	**5**	**6 (4x5)**	**7**	**8 (6x7)**
1	17	4,055 ≥ higher	4,478	7,442	33,325,276	1	33,325,276
			4,278	7,442	31,836,876	1	31,836,876

No	Job Class	Job Value	Average Job Value	IDrp/IHNJ	Amount of Performance Allowance	Balancing Factor	Total Amount
			4,078	7,442	30,348,476	1	30,348,476
2	16	3,605 to 4,050	3,828	7,442	28,487,976	1	28,487,976
3	15	3,155 to 3,600	3,378	7,442	25,139,076	1	25,139,076
4	14	2,755 to 3,150	2,953	7,442	21,976,226	1	21,976,226
5	13	2,355 to 2,750	2,553	7,442	18,999,426	1	18,999,426
6	12	2,105 to 2,350	2,228	7,442	16,580,776	1	16,580,776
7	11	1,855 to 2,100	1,978	7,442	14,720,276	1	14,720,276
8	10	1,605 to 1,850	1,728	7,442	12,859,776	1	12,859,776
9	9	1,355 to 1,800	1,478	7,442	10,999,276	1	10,999,276
10	8	1,105 to 1,350	1,228	7,442	9,138,776	1	9,138,776
11	7	855 to 1,100	978	7,442	7,278,276	1	7,278,276
12	6	655 to 850	753	7,442	5,603,826	1	5,603,826
13	5	455 to 650	553	7,442	4,115,426	1.27	5,226,591
14	4	375 to 450	413	7,442	3,073,546	1.30	3,995,610
15	3	305 to 370	338	7,442	2,515,396	1.35	3,395,785
16	2	245 to 300	273	7,442	2,031,666	1.40	2,844,332
17	1	190 to 240	215	7,442	1,600,030	1.50	2,400,045

(c) Amount of Job Class Performance Allowance of Cianjur Regency in 2016 with Balancing Factor Next for year 2016, it is known that performance allowance for job class 1 (lowest) is 1,837,605 IDR according to *UMR* of Cianjur regency 2016, and performance allowance for job class 17 (highest) is 38,273,466 IDR. Comparison of performance allowance between the highest class and the lowest class is 20.82. With balancing factor, then performance allowance for job class 1 (lowest) would be 2,756,408 IDR. And therefore, comparison of performance allowance between the highest class and the lowest class in Cianjur regency 2016 would be 13.89. For more details, it can be seen in table below.

Table
Amount of Job Class Performance Allowance of Cianjur Regency in 2016 with Balancing Factor

No	Job Class	Job Value (NJ)	Average Job Value	IDrp/IHNJ of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)	Balan-cing Factor (20,82)	Total Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	2	3	4	5	6 (4x5)	7	8 (6x7)
1	17	4,055 ≥ higher	4,478	8,547	38,273,466	1	38,273,466
			4,278	8,547	36,564,066	1	36,564,066
			4,078	8,547	34,854,666	1	34,854,666
2	16	3,605 to 4,050	3,828	8,547	32,717,916	1	32,717,916
3	15	3,155 to 3,600	3,378	8,547	28,871,766	1	28,871,766
4	14	2,755 to 3,150	2,953	8,547	25,239,291	1	25,239,291
5	13	2,355 to 2,750	2,553	8,547	21,820,491	1	21,820,491
6	12	2,105 to 2,350	2,228	8,547	19,042,716	1	19,042,716
7	11	1,855 to 2,100	1,978	8,547	16,905,966	1	16,905,966
8	10	1,605 to 1,850	1,728	8,547	14,769,216	1	14,769,216
9	9	1,355 to 1,800	1,478	8,547	12,632,466	1	12,632,466
10	8	1,105 to 1,350	1,228	8,547	10,495,716	1	10,495,716
11	7	855 to 1,100	978	8,547	8,358,966	1	8,358,966
12	6	655 to 850	753	8,547	6,435,891	1	6,435,891
13	5	455 to 650	553	8,547	4,726,491	1.27	6,002,644
14	4	375 to 450	413	8,547	3,529,911	1.30	4,588,884
15	3	305 to 370	338	8,547	2,888,886	1.35	3,899,996
16	2	245 to 300	273	8,547	2,333,331	1.40	3,266,663
17	1	190 to 240	215	8,547	1,837,605	1.50	2,756,408

4) Amount of civil servant performance allowance of Cianjur Regency based on average job value in job class and adjusted with Job Rank and Education Level. After amounts of job class performance allowance of Cianjur regency 2014-2016 are obtained, amount of performance allowance for civil servant in Cianjur regency based on average job value and balancing factor shall be calculated, and then shall be adjusted by job rank and also education level of each civil servant in Cianjur regency. In providing the performance allowance, Cianjur regency government should list all civil servants for job evaluation to have job value of every civil servants in Cianjur regency, thus Cianjur regency government can provide performance allowance accordingly. Yet, there is alternative that consume less time, which is to list all civil servants according to job rank and also education level (junior high school (*SMP*), senior high school (*SMA*), diploma-1 (*D1*), diploma-2 (*D2*), diploma-3 (*D3*), bachelor degree (*S1*), master degree (*S2*), and doctoral degree (*S3*)). For more details, amount of performance allowance of Cianjur regency adjusted with job rank and education level for year 2014-2016 can be seen in tables below.

Table
Amount of Civil Servant Performance Allowance in Cianjur Regency of 2014 adjusted with Job Rank and Education Level

No	Job Class	Job Rank	Job Value (*NJ*)	Average Job Value	*IDrp/IHNJ* of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)	Balancing Factor (20,82)	Balanced Amount of Performance Allowance of Cianjur Reg. (in Rp)	Average Difference of Allowance	Higher Education Level	Total Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	2		3	4	5	6 (4x5)	7	8 (6x7)	9	10	11
1	17		4,055 ≥ Higher	4,478	6,977	31,243,006	1	31,243,006			
				4,278	6,977	29,847,606	1	29,847,606			
		IVe		4,078	6,977	28,452,206	1	28,452,206	872,125	*S3*	28,452,206
										S2	27,580,081
2	16	IVd	3,605 to 4,050	3,828	6,977	26,707,956	1	26,707,956	1,046,550	*S3*	26,707,956
										S2	25,661,406
										S1	24,614,856
3	15	IVc	3,155 to 3,600	3,378	6,977	23,568,306	1	23,568,306	988,408	*S3*	23,568,306
										S2	22,579,898
										S1	21,591,489
4	14	IVb	2,755 to 3,150	2,953	6,977	20,603,081	1	20,603,081	930,267	*S3*	20,603,081
										S2	19,672,814
										S1	18,742,548
5	13	IVa	2,355 to 2,750	2,553	6,977	17,812,281	1	17,812,281	755,842	*S3*	17,812,281
										S2	17,056,439
										S1	16,300,598
6	12	IIId	2,105 to 2,350	2,228	6,977	15,544,756	1	15,544,756	581,417	*S3*	15,544,756
										S2	14,963,339
										S1	14,381,923
7	11	IIIc	1,855 to 2,100	1,978	6,977	13,800,506	1	13,800,506	581,417	*S3*	13,800,506
										S2	13,219,089
										S1	12,637,673
8	10	IIIb	1,605 to 1,850	1,728	6,977	12,056,256	1	12,056,256	872,125	*S2*	12,056,256
										S1	11,184,131
9	9	IIIa	1,355 to 1,800	1,478	6,977	10,312,006	1	10,312,006	872,125	*S1*	10,312,006
										D4	9,439,881
10	8	IId	1,105 to 1,350	1,228	6,977	8,567,756	1	8,567,756	872,125	*D4*	8,567,756
										D3	7,695,631
11	7	IIc	855 to 1,100	978	6,977	6,823,506	1	6,823,506	392,456	*D2*	6,823,506
										D1	6,431,050
										SMA	6,038,594
										SMP	5,646,137
12	6	IIb	655 to 850	753	6,977	5,253,681	1	5,253,681	88,416	*D2*	5,253,681
										D1	5,165,265
										SMA	5,076,849
										SMP	4,988,433
13	5	IIa	455 to 650	553	6,977	3,858,281	1,27	4,900,017	288,516	*D2*	4,900,017
										D1	4,611,500
										SMA	4,322,984
										SMP	4,034,468
14	4	Id	375 to	413	6,977	2,881,501	1,30	3,745,951	-	-	3,745,951

No	Job Class	Job Rank	Job Value (NJ)	Average Job Value	IDrp/IHNJ of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)	Balancing Factor (20,82)	Balanced Amount of Performance Allowance of Cianjur Reg. (in Rp)	Average Difference of Allowance	Higher Education Level	Total Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	2		3	4	5	6 (4x5)	7	8 (6x7)	9	10	11
			450								
15	3	Ic	305 to 370	338	6,977	2,358,226	1,35	3,183,605	-	-	3,183,605
16	2	Ib	245 to 300	273	6,977	1,904,721	1,40	2,666,609	-	-	2,666,609
17	1	Ia	190 to 240	215	6,977	1,500,055	1,50	2,250,083	-	-	2,250,083

Table
Amount of Civil Servant Performance Allowance in Cianjur Regency of 2015 adjusted with Job Rank and Education Level

No	Job Class	Job Rank	Job Value (NJ)	Average Job Value	IDrp/IHNJ of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)	Balancing Factor (20,82)	Balanced Amount of Performance Allowance of Cianjur Reg. (in Rp)	Average Difference of Allowance	Higher Education Level	Total Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	2		3	4	5	6 (4x5)	7	8 (6x7)	9	10	11
1	17		4,055 ≥ Higher	4,478	7,442	33,325,276	1	33,325,276			
				4,278	7,442	31,836,876	1	31,836,876			
		IVe		4,078	7,442	30,348,476	1	30,348,476	930,250	S3	30,348,476
										S2	29,418,226
2	16	IVd	3,605 to 4,050	3,828	7,442	28,487,976	1	28,487,976	1,116,300	S3	28,487,976
										S2	27,371,676
										S1	26,255,376
3	15	IVc	3,155 to 3,600	3,378	7,442	25,139,076	1	25,139,076	1,054,283	S3	25,139,076
										S2	24,084,793
										S1	23,030,509
4	14	IVb	2,755 to 3,150	2,953	7,442	21,976,226	1	21,976,226	992,267	S3	21,976,226
										S2	20,983,959
										S1	19,991,693
5	13	IVa	2,355 to 2,750	2,553	7,442	18,999,426	1	18,999,426	806,217	S3	18,999,426
										S2	18,193,209
										S1	17,386,993
6	12	IIId	2,105 to 2,350	2,228	7,442	16,580,776	1	16,580,776	620,167	S3	16,580,776
										S2	15,960,609
										S1	15,340,443
7	11	IIIc	1,855 to 2,100	1,978	7,442	14,720,276	1	14,720,276	620,167	S3	14,720,276
										S2	14,100,109
										S1	13,479,943
8	10	IIIb	1,605 to 1,850	1,728	7,442	12,859,776	1	12,859,776	930,250	S2	12,859,776
										S1	11,929,526
9	9	IIIa	1,355 to 1,800	1,478	7,442	10,999,276	1	10,999,276	930,250	S1	10,999,276
										D4	10,069,026
10	8	IId	1,105 to 1,350	1,228	7,442	9,138,776	1	9,138,776	930,250	D4	9,138,776
										D3	8,208,526
11	7	IIc	855 to 1,100	978	7,442	7,278,276	1	7,278,276	418,613	D2	7,278,276
										D1	6,859,664
										SMA	6,441,051
										SMP	6,022,439
12	6	IIb	655 to 850	753	7,442	5,603,826	1	5,603,826	94,309	D2	5,603,826
										D1	5,509,517
										SMA	5,415,209
										SMP	5,320,900
13	5	IIa	455 to 650	553	7,442	4,115,426	1,27	5,226,591	307,745	D2	5,226,591
										D1	4,918,846
										SMA	4,611,100
										SMP	4,303,355

No	Job Class	Job Rank	Job Value (*NJ*)	Average Job Value	*IDrp/IHNJ* of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)	Balancing Factor (20,82)	Balanced Amount of Performance Allowance of Cianjur Reg. (in Rp)	Average Difference of Allowance	Higher Education Level	Total Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	2		3	4	5	6 (4x5)	7	8 (6x7)	9	10	11
14	4	Id	375 to 450	413	7,442	3,073,546	1,30	3,995,610	-	-	3,995,610
15	3	Ic	305 to 370	338	7,442	2,515,396	1,35	3,395,785	-	-	3,395,785
16	2	Ib	245 to 300	273	7,442	2,031,666	1,40	2,844,332	-	-	2,844,332
17	1	Ia	190 to 240	215	7,442	1,600,030	1,50	2,400,045	-	-	2,400,045

Table

Amount of Civil Servant Performance Allowance in Cianjur Regency of 2016 adjusted with Job Rank and Education Level

No	Job Class	Job Rank	Job Value (*NJ*)	Average Job Value	*IDrp/IHNJ* of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)	Balancing Factor (20,82)	Balanced Amount of Performance Allowance of Cianjur Reg. (in Rp)	Average Difference of Allowance	Higher Education Level	Total Amount of Performance Allowance of Cianjur Reg. (in Rp)
1	2		3	4	5	6 (4x5)	7	8 (6x7)	9	10	11
1	17		4,055 ≥ Higher	4,478	8,547	38,273,466	1	38,273,466			
				4,278	8,547	36,564,066	1	36,564,066			
		IVe		4,078	8,547	34,854,666	1	34,854,666	1,068,375	S3	34,854,666
										S2	33,786,291
2	16	IVd	3,605 to 4,050	3,828	8,547	32,717,916	1	32,717,916	1,282,050	S3	32,717,916
										S2	31,435,866
										S1	30,153,816
3	15	IVc	3,155 to 3,600	3,378	8,547	28,871,766	1	28,871,766	1,210,825	S3	28,871,766
										S2	27,660,941
										S1	26,450,116
4	14	IVb	2,755 to 3,150	2,953	8,547	25,239,291	1	25,239,291	1,139,600	S3	25,239,291
										S2	24,099,691
										S1	22,960,091
5	13	IVa	2,355 to 2,750	2,553	8,547	21,820,491	1	21,820,491	925,925	S3	21,820,491
										S2	20,894,566
										S1	19,968,641
6	12	IIId	2,105 to 2,350	2,228	8,547	19,042,716	1	19,042,716	712,250	S3	19,042,716
										S2	18,330,466
										S1	17,618,216
7	11	IIIc	1,855 to 2,100	1,978	8,547	16,905,966	1	16,905,966	712,250	S3	16,905,966
										S2	16,193,716
										S1	15,481,466
8	10	IIIb	1,605 to 1,850	1,728	8,547	14,769,216	1	14,769,216	1,068,375	S2	14,769,216
										S1	13,700,841
9	9	IIIa	1,355 to 1,800	1,478	8,547	12,632,466	1	12,632,466	1,068,375	S1	12,632,466
										D4	11,564,091
10	8	IId	1,105 to 1,350	1,228	8,547	10,495,716	1	10,495,716	1,068,375	D4	10,495,716
										D3	9,427,341
11	7	IIc	855 to 1,100	978	8,547	8,358,966	1	8,358,966	480,769	D2	8,358,966
										D1	7,878,197
										SMA	7,397,429
										SMP	6,916,660
12	6	IIb	655 to 850	753	8,547	6,435,891	1	6,435,891	108,312	D2	6,435,891
										D1	6,327,579
										SMA	6,219,267
										SMP	6,110,955

No	Job Class	Job Rank	Job Value (*NJ*)	Average Job Value	*IDrp/IHNJ* of Cianjur Reg. (in Rp)	Amount of Performance Allowance of Cianjur Reg. (in Rp)	Balancing Factor (20,82)	Balanced Amount of Performance Allowance of Cianjur Reg. (in Rp)	Average Difference of Allowance	Higher Education Level	Total Amount of Performance Allowance of Cianjur Reg. (in Rp)	
1	2		3	4	5	6 (4x5)	7	8 (6x7)	9	10	11	
13	5	IIa	455 to 650	553	8,547	4,726,491	1.27	6,002,644	353,440	D2	6,002,644	
										D1	5,649,204	
										SMA	5,295,764	
										SMP	4,942,324	
14	4	Id	375 to 450	413	8,547	3,529,911	1.30	4,588,884	-	-	4,588,884	
15	3	Ic	305 to 370	338	8,547	2,888,886	1.35	3,899,996	-	-	3,899,996	
16	2	Ib	245 to 300	273	8,547	2,333,331	1.40	3,266,663	-	-	3,266,663	
17	1	Ia	190 to 240	215	8,547	1,837,605	1.50	2,756,408	-	-	2,756,408	

5) Addition of Performance Allowance

According to Regulation of Minister of Administrative and Bureaucratic Reform No. 63 of 2011, performance allowance as explained above shall be given if civil servant can maintain the performance with at least "Good" evaluation score. If civil servant get "Very Good" evaluation score in the running year, in the next year he/she shall be given with addition of performance allowance by at most 50% of the difference of performance allowance between his/her class job and 1 job class above.

6) Deduction of Performance Allowance

According to Regulation of Minister of Administrative and Bureaucratic Reform No. 63 of 2011, deducation of performance allowance shall apply to:

a) Civil servant who get evaluation score below "Good".
   (a) Civil servant who get "Adequate" evaluation score in the running year, in the next year he/she shall have deduction of performance by 25% of his/her performance allowance.
   (b) Civil servant who get "Less" evaluation score in the running year, in the next year he/she shall have deduction of performance by 50% of his/her performance allowance.
   (c) Civil servant who get "Bad" evaluation score in the running year, in the next year he/she shall have deduction of performance by 75% of his/her performance allowance.

b) Civil servant who is absent in the running month, then in the next month he/she shall have deduction of performance allowance:
   (a) by 3% per day of absence; and
   (b) by at most 100% for 1 month of absence.

c) Civil servant who come late in the running month, then in the next month he/she shall have deduction of performance allowance by:

Lateness (LT)	Time Range of Lateness	Percentage of Deduction
LT 1	1 minuteto< 31 minutes	0.5%
LT 2	31 minutesto< 61 minutes	1%
LT 3	61 minutesto< 91 minutes	1.25%

LT 4	≥ 91 minutesand/or fail to fill/sign attendancelist	1.5%

d) Civil servant who leave for home earlier in the running month, then in the next month he/she shall have deduction of performance allowance by:

Early Leave (EL)	Time Range of Early Leave	Percentage of Deduction
EL 1	1 minute to < 31 minutes	0.5%
EL 2	31 minutes to < 61 minutes	1%
EL 3	61 minutes to < 91 minutes	1.25%
EL 4	≥ 91 minutes and/or fail to fill/sign attendance list	1.5%

Considering varying situations of many kinds of job in local government, the provision, addition, and deduction of performance allowance shall be regulated in detail in regional regulation. The provision, addition, and deduction of performance allowance shall not be more than performance allowance budget ceiling as determined by local government. Budget for addition of performance allowance for civil servants with "Very Good" is taken from deduction of performance allowance for civil servants who:

a) get evaluation score of "Adequate", "Less", and "Bad";
b) are absent;
c) are late for work;
d) are leaving home earlier

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BIODATA

Name	:Dr. Fernandes Simangunsong, S.STP, S.AP, M.Si
Position	:Associate Professor (IV/b)
Education	:1. Diploma IV in School of Public Administration (D-IV STPDN) 2. Master of Regional Administration in School of Public Administration (S-2 MAPD-STPDN) 3.Bachelor in School of Administrative Science, Institute of State Administration (S-1 STIA-LAN, Bandung) 4.Doctoral degree of Public Administration in Padjadjaran University (S-3 UNPAD)
Lecturer of	:Tenured Lecturer in School of Public Administration and also helping as Adjunct Lecturer for Faculty of Social and Political Science in Indonesian Computer University (UNIKOM), University of General Achmad Yani (UNJANI), University of Langlangbuana (UNLA), School of Administrative Science Bandung (STIA Bandung), and Public Administration School of Civil Servant (STIPAN Jakarta)
Address	:Kompleks Singgasana Pradana, Jl. Karang Kamulyan No.2A, Cibaduyut, Bandung (phone: 08122445916, email: kisankiel@yahoo.co.id)