



REGIONAL PERFORMANCE ALLOWANCES INSTRUMENT IMPROVING PERFORMANCE OF GOVERNMENT EMPLOYEES

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Abstract

Performance improvement of Government Employees (PNS) is inseparable from the motivational impulse. TUKIN amount is based on: the level of achievement of the implementation of agency bureaucracy reform, value and class of office, price index of position value, balancing factor, and index of provincial performance allowances, and to spur productivity and ensure the welfare of government employees using principles: 1) efficiency / optimization of the budget ceiling of Ministries / Institutions and Regional Governments; 2) equal pay for equal work, giving the amount of performance allowances in accordance with the position price and performance achievement. The legal basis for this TUKIN regulation is PP No. 58 of 2005 article 63 paragraph (2) and its explanation, Permendagri Number 13 of 2006 concerning Guidelines for Regional Financial Management was amended by Permendagri Number 21 of 2011, article 39 paragraph (1), Regulation of the Head of State Employment Agency (BKN) Number 20 of 2011 concerning Guidelines for the Calculation Allowances of government employees Performance and Minister of Administrative Reform and Bureaucratic Reform (Permen PAN-RB) Number 63 of 2011 guidelines for government employees TUKIN System Arrangement, from observations, especially in the Garut Regency Government, it appears that the performance of Garut Regency government employees has increased. This can be proven by

the acquisition of BB values in the SAKIP assessment in 2018 which rose significantly from the year of Garut Regency still in CC.

Keywords: Performance Allowance, Employee Performance, government employees, Instruments, Motivational Encouragement

INTRODUCTION

Performance allowance is a term that tends to be new among government employees, while the term that is common and often used by most government employees is remuneration. The term remuneration is always associated with increased performance and productivity so that it becomes an element of motivation for employees to excel. In the Big Indonesian Dictionary (2000: 946) the word remuneration can be interpreted as giving gifts (awards for services etc.); reward. So that remuneration is defined as something that is received by employees in return for services or remuneration provided by the organization to employees because it has contributed energy and thoughts to the progress of the organization in order to achieve its intended goals.

The study of which is appropriate for even the Performance Allowance (TUKIN) nomenclature or Additional Employee Income (TPP) is a problem in itself. Article 63 paragraph (2) PP No. 58 of 2005 gives phrases to *additional income* to government employees. Similarly in article 39 paragraph (1) Minister of Home Affairs Regulation (*Peraturan Menteri dalam Negeri/ Permendagri*) Number 13 of 2006 concerning Guidelines for Regional Financial Management was last amended by Minister of Home Affairs Regulation Number 21 of 2011, giving the same phrase to additional income to government employees. Likewise in Appendix A.VIII.a Permendagri Number 13 of 2006 concerning Guidelines for Regional Financial Management was last amended by Permendagri Number 21 of 2011, then the regional expenditure account code (indirect expenditure / personnel expenditure) gave an *additional nomenclature* of government employees income.

While other arrangements provide the Performance Allowance nomenclature as stated in the Regulation of the Head of the State Employment Agency Number 20 of 2011 concerning Guidelines for Calculation of government employees Performance Allowances and in the Appendix to the Regulation of the Head of the State Employment Agency Number 20 of 2011, it states that "Performance Allowances are benefits given to government employees whose amount is based on the results of job evaluation and achievements of civil servants' work performance. This is in line with the Regulation of the Minister of Administrative Reform and

Bureaucratic Reform (*MenpanRB*) Number 63 of 2011 on the Guidelines for Structuring the Government Employees Performance Allowance System. In the terms of understanding, it is explained that performance allowances are benefits provided to government employees which are a function of the successful implementation of bureaucratic reform and are based on the achievement of the performance of government employees in line with the achievement of organizational performance where the government employees work. Therefore, the performance allowance of individual government employees can increase or decrease in line with the increase or decrease in performance measured by the Main Performance Indicators of Agencies.

The author himself follows the Performance Allowance nomenclature as directed by State Employment Agency (*BKN*) and Ministry of Administrative and Bureaucratic Reform (*Kemenpan RB*). Performance or remuneration allowances can provide additional income to each employee, so that employees concentrate more on work. So far, civil servants have only received remuneration in the form of pay for person and pay for position, therefore the Ministry of Finance has begun bureaucratic reform, one of which is to change the remuneration system from personal and position to remuneration based on grading (class position), bureaucratic reform is necessary and will be carried out in stages for all levels of government employees, initiated by the Ministry of Finance, by changing the remuneration system. Employee income in addition to salary based on class, is also given additional income as a counter-achievement of current performance. The additions are calculated from education and knowledge, experience required, complexity (complexity) of work, scope of work, type and nature of problems to be solved, supervision received, responsibility for supervision / supervision of others, the impact of decisions / consequences of mistakes, work relations that must be done and working environment conditions. This shows that the remuneration of government employees is a matter that can provide solutions for improving employee performance.

The remuneration of government employees is an integral part of the Bureaucratic Reform Policy. Against the background of the awareness and commitment of the government to realize clean and good governance. In the framework of realizing clean and authoritative governance it is impossible to be carried out properly (effectively) without the proper welfare of employees. The changes and updates were carried out to erase the impression that the government that had been considered bad, which among others was marked by indicators: poor quality of public services (slow, no rule / legal certainty, complicated, arrogant, asking to be served or feudal style); full of *KKN* behavior (Corruption, Collusion, Nepotism); the low quality of the discipline and work ethic of the state apparatus; quality of management that is unproductive,

ineffective and inefficient; and the quality of public services that are not accountable and not transparent.

Remuneration means total compensation received by every government employees (PNS), According to Pormadi (2008), remuneration can be in the form of salary, honorarium, fixed allowances, incentives, bonuses or achievements, severance pay and / or retirement. With remuneration, a fair and decent employee payroll system is expected. The base salary is based on the weight of the position. Payroll for civil servants is also based on the pattern of balance of composition between basic salary and allowances and the balance of the lowest and highest salary scale. Also with remuneration, improving employee welfare is associated with individual performance and organizational performance.

Government employees are expected to commit to carrying out their work in accordance with their main duties and functions because the remuneration benefits received are sufficient and in accordance with the workload. So that civil servants are no longer looking for side jobs outside office hours on the grounds that the salary received is not sufficient for the living needs in question. Remuneration will only be effective if it is implemented in conjunction with the implementation of performance-oriented personnel management, so that there is clarity about what is the duty and responsibility of each employee, as well as the size / target of performance that must be achieved, thus each employee understands that to getting certain rewards must also achieve certain performance. In addition, the effectiveness of remuneration needs to be done mentally mentoring civil servants who sometimes do not carry out their duties and obligations properly, and prepare sanctions for civil servants who are proven to do so.

RESEARCH APPROACH

The approach method in the study of Regional Performance Allowances uses descriptive-analytical methods, namely methods that describe and analyze data, facts, and information as well as the provisions contained in various laws and regulations related to the regulation of performance benefits. The data used in the form of primary data and secondary data from the results of data collection carried out through library studies, public consultations / invite experts, and field research.

Literature study as one of the approaches in collecting materials, data and information related to the regulation of performance allowance. Literature study material in the form of studies and review of books, magazines, newspapers, websites, and other data about legislation, state documents, research results, seminar papers, media news, and other data related to the regulation of performance benefits. Collection and field research carried out by

gathering opinions and perceptions from various relevant agencies, as well as practitioners related to the regulation of performance allowance.

LITERATURE REVIEW

Performance Allowance

Performance Allowance or Remuneration is any reward, either in the form of extrinsic rewards or intrinsic rewards, which are given to employees in return for what they do, so logically creates high motivation for employees to produce productive performance in order to achieve organizational goals (Dessler in Dharma , 1986: 30; Large Dictionary of Indonesian Language, 2000: 946; Appendix of Regulation of the Head of State Civil Service Agency Number 20 of 2011). Handoko (1987: 156-157) suggested that the purpose of compensation included the following:

1. Obtain quality employees;
2. Maintain existing employees;
3. Ensure justice;
4. Respect the desired behavior;
5. Controlling costs;
6. Meet legal regulations.

According to (Handoko, 1987: 158) giving compensation to employees depends on government policies and regulations as well as the place of work. Compensation is not easy, many obstacles will affect the policy, including the following:

1. Supply and demand for labor, some types of work may have to be paid higher than those indicated by their relative value due to conditions of market pressure;
2. Employee union. Weak employee unions are very influential in using force in determining compensation levels;
3. Productivity. This factor prioritizes profit to make a company survive and can pay its wages, and this factor does not apply to government organizations;
4. Willingness to pay large compensation. In this factor, it is closely related to the quality of employees both in terms of education and experience;
5. Ability to pay. The ability to pay compensation is very dependent on the profits obtained by the company, while the government is highly dependent on the allocation of government funds;
6. Various wage and payroll policies. For government institutions, this factor is largely determined by government policies in implementing compensation systems for employees.

According to Thoha (2010: 38) remuneration is associated with restructuring the employee payroll system based on performance appraisal, with the aim of creating a good and clean

governance system. While the opinion of Hasibuan (2012: 118) remuneration is all income in the form of money, goods directly or indirectly received by employees in return for services provided to companies. Providing remuneration to employees is intended so that the employee can focus his attention, mind, and energy, only to carry out the tasks entrusted to him. and salaries intended to guarantee full basic needs and can encourage employee productivity and creativity. According to Saputra (2014) performance allowance is income provided to employees based on attendance and work performance in the form of money other than basic salary, position allowance, and other nationally applicable allowances determined by the government.

Performance

Organizational performance is a achievement or work results in activities or programs that have been planned in advance in order to achieve the goals and objectives set by an organization and carried out in a certain period of time (Keban, 2004: 191; Prawirosentono, 1999: 2; Bastian, 2001: 329; Siagian, 2007: 137; Simanjuntak, 2005: 1; Mangkunegara, 2005: 9).

Factors Affecting Performance

In achieving the performance of an organization, there are several factors that can influence it. Yeremias T. Keban stated that to conduct a more in-depth study of the factors that influence the effectiveness of performance assessments in Indonesia, it is necessary to look at several important factors as follows:

1. Clarity of legal or regulatory requirements to make judgments correctly and appropriately. In reality, people judge subjectively and are full of bias but there is no legal rule that regulates or corrects these actions.
2. Applicable human resource management has functions and processes that determine the effectiveness of performance appraisal. The rules of the game concern who should judge, when to judge, what criteria are used in the performance appraisal system is actually regulated in human resource management. Thus human resource management is also the main key to the success of the performance appraisal system.
3. Conformity between the paradigms adopted by the management of an organization with the aim of evaluating performance. If the paradigm adopted is still oriented to classical management, then the assessment is always biased towards measuring the behavior or character of the party being assessed, so that achievement that should be the main focus is less attention.
4. Commitment of leaders or managers of public organizations to the importance of evaluating a performance. If they always give a high commitment to the effectiveness of performance

appraisal, then the assessors who are under their authority will always try to do the assessment correctly and exactly. "(Keban, 2004: 203)

In the opinion of Soesilo in HesselNogi S. Tangkilisan, states that organizational performance is influenced by the following factors:

1. Organizational structure as an internal relationship related to functions that carry out organizational activities;
2. Management policies, in the form of the organization's vision and mission;
3. Human resources, which relate to the quality of employees to work and work optimally;
4. Management information systems, which are related to database management for use in enhancing organizational performance.
5. Facilities and infrastructure owned, which relate to the use of technology for organizing the organization in every organizational activity. (Tangkilisan, 2005: 180)

Atmosoeperto in HesselNogi S. Tangkilisan stated that organizational performance is influenced by both internal factors and external factors. In detail the two factors are described as follows:

1. External factors, which consist of:

- a) Political factors, namely matters relating to the balance of State power that affect security and order, which will affect the peace of the organization to work optimally.
- b) Economic factors, namely the level of economic development that influences the level of income of the community as purchasing power to move other sectors as a larger economic system.
- c) Social factors, namely value orientation that develops in the community, which influences their views on the work ethic needed for improving organizational performance.

2. Internal factors, which consist of:

- a) Organizational goals, namely what you want to achieve and what an organization wants to produce.
- b) Organizational structure, as a result of design between functions to be carried out by organizational units with existing formal structures.
- c) Human resources, namely the quality and management of organizational members as a driving force for the organization as a whole.
- d) Organizational Culture, namely the style and identity of an organization in a standard work pattern and become the image of the organization concerned. (Tangkilisan, 2005: 181)

It can be said that the level of organizational performance is influenced by many factors, both internal and external factors. Each organization will have different levels of performance, according to the characteristics that are built, as well as the problems faced tend to be different

depending on the internal and external factors of the organization. From the description above, it can be understood that a person's performance in an organization is the result of the interaction of various variables namely individual and social environment. Robert L. Mathis and John H. Jackson (2001: 82) propose factors that influence individual workforce performance, namely:

1. Their abilities
2. Motivation
3. Support received
4. The existence of the work they do
5. Their relationship with the organization.

Performance assessment

To find out the results of work achieved and that has been done by each government employees in carrying out the main tasks and functions, a guideline is needed as a measure of success carried out by these civil servants. For this reason, Handoko (1987: 135), explains that "performance appraisal is a process through which organizations evaluate or assess employee performance". While Siagian, (1989: 114) argues that what is meant by performance assessment is "the process of measurement and comparison of the results of real work achieved with the results that should be achieved". Soeprihanto (2009: 24), suggests several aspects that need to be considered in evaluating employee performance, namely: "work performance; responsibility, obedience, initiative, honesty; and cooperation".

The assessment of the performance of Civil Servants according to Government Regulation Number 46 of 2011 is a work performance assessment that combines the assessment of the employee's work goals with the assessment of employee behavior. Employee Work Target (*Sasaran Kerja Pegawai/SKP*) is the annual work plan of employees which is prepared at the beginning of each year and evaluated at the end of each year. SKP assessment consists of several aspects, namely: 1) Quality; 2) Quantity; 3) Time; 4) Costs. While the assessment of employee work behavior as stated in article 12 paragraph (1) Government Regulation Number 46 of 2011, namely: 1) Service orientation; 2) Integrity; 3) Commitment; 4) Discipline; 5) Cooperation; 6) Leadership.

In order to ensure the sustainability of the organization in achieving its objectives, the assessment of performance becomes something very important, so it is necessary to have an indicator of measuring organizational performance appropriately to find out the results of work achieved and what has been done by each government employee in carrying out their main tasks and functions. In this regard AgusDwiyanto stated that "The assessment of the

performance of public bureaucracy is not enough to use indicators that are attached to the bureaucracy, such as efficiency and effectiveness, but also must be seen from the indicators attached to service users, such as service user satisfaction, accountability and responsiveness". (Dwiyanto, 2006: 49)

Performance Indicators

McDonald and Lawton in Ratminto and AtikSeptiWinarsih suggested that performance indicators are: output oriented measures throughput, efficiency, effectiveness. The indicators referred to hereinafter are explained as follows:

1. Efficiency is a condition that shows the achievement of the best comparison between inputs and outputs in the delivery of public services.
2. Effectiveness is the achievement of predetermined goals, both in the form of targets, long-term goals and organizational missions. (Ratminto and AtikSeptiWinarsih, 2005: 174)

In the opinion of Salim and Woodward in Ratminto and AtikSeptiWinarsih, performance indicators include: economy, efficiency, effectiveness, equity. The description of the indicator is as follows:

1. Economy or economics is the use of as little resources as possible in the process of organizing public services.
2. Efficiency or efficiency is a condition that shows the achievement of the best comparison between inputs and outputs in the delivery of public services.
3. Effectiveness is the achievement of predetermined goals, both in the form of targets, long-term goals and organizational mission.
4. Equity or justice is a public service that is held by taking into account aspects of equality (Ratminto and AtikSeptiWinarsih, 2005: 174)

Kumorotomo in AgusDwiyanto stated that to assess organizational performance, several criteria can be used as guidelines for evaluating the performance of public service organizations. The criteria are as follows:

1. Efficiency

Efficiency involves consideration of the success of public service organizations to make a profit, utilizing the factors of production and considerations derived from economic rationality. If applied objectively, criteria such as liquidity, solvency, and profitability are very relevant efficiency criteria.

2. Effectiveness

Is the purpose of the establishment of a public service organization achieved? This is closely related to technical rationality, values, mission, organizational goals, and the functions of development agents.

3. Justice

Justice questions the distribution and allocation of services organized by public service organizations. This criterion is closely related to the concept of adequacy or appropriateness. Both question whether the level of effectiveness, needs and values in society can be fulfilled. Issues that involve equitable development, services to peripheral groups and so on, will be able to be answered through these criteria.

4. Response

In contrast to businesses carried out by private companies, public service organizations are part of the responsiveness of the state or government to the vital needs of society. Therefore, the criteria of the organization as a whole must be accountable transparently in order to meet the criteria for this responsiveness. (Dwiyanto, 2006: 52)

AgusDwiyanto in his book *Public Bureaucracy Reform in Indonesia*, states that good performance measurement can be measured in the following ways:

1. Productivity

The concept of productivity not only measures the level of efficiency, but also the effectiveness of the service. Productivity is generally understood as the ratio between input and output. The concept of productivity is considered too narrow and then the General Accounting Office (GAO) tries to develop a broader measure of productivity by including how much public service has the expected results as one of the important performance indicators.

2. Quality of Service

The issue of service quality tends to be increasingly important in explaining the performance of public service organizations. Many negative views formed regarding public organizations arise because of public dissatisfaction with the quality of services received from public organizations.

3. Responsiveness

Responsiveness is the ability of an organization to recognize the needs of the community, set the agenda and priority of services, develop public service programs in accordance with the needs and aspirations of the community. Briefly responsiveness here refers to the harmony between programs and service activities with the needs and aspirations of the community. Responsiveness is included as one of the performance indicators because responsiveness directly describes the ability of public organizations to carry out their mission and objectives, especially to meet the needs of the community. Low responsiveness is indicated by the inconsistency between service and community needs. This clearly shows organizational failure

in realizing the mission and objectives of public organizations. Organizations that have low responsiveness by themselves have poor performance.

4. Responsibility

Responsibility explains whether the implementation of public organization activities is carried out in accordance with administrative principles that are correct or in accordance with organizational policies, both explicit and implicit. Therefore, responsibility can at one time clash with responsiveness.

5. Accountability

Public accountability refers to the extent to which policies and activities of public organizations are subject to public officials chosen by the people. The assumption is that political officials, because they are elected by the people, will automatically represent the interests of the people themselves. In this context, the basic concepts of public accountability can be used to see how much public organization policies and activities are consistent with the wishes of many people. The performance of public organizations can not only be seen from internal measures developed by public or government organizations, such as achieving targets. Performance should be assessed from an external measure, such as the values and norms that apply in society. An activity of a public organization has high accountability if the activity is considered right and in accordance with the values and norms that develop in society (Dwiyanto, 2006: 50)

RESULTS AND DISCUSSION

Study of the principle / principle of regional performance benefits

Incentives for government employees are a means of motivating in the form of material, which is given as a stimulus or an impetus to the government employees in order to grow a great enthusiasm to increase work productivity in carrying out basic tasks and functions. Theories that support the importance of incentives are presented by Cascio (1995: 377)", and incentive are variable rewards, grand to individuals on groups, that recognize differences in achieving results. "They are designed to stimulate or motivate greater employee effort on productivity." Based on these definitions, incentives can be interpreted as follows: incentives are reward variables given to individuals in a group, which are known based on differences in achieving work results. This is designed to provide stimuli or motivate employees to try to improve their work productivity.

Harsono (2004: 21) argues, incentives are any compensation system where the amount given depends on the results achieved, which means offering something incentives to workers to achieve better results. From the statements above, it can be concluded that the notion of incentives is a tool to encourage employees to further increase work productivity to achieve the stated company goals.

Referring to some of the opinions above, in the application of performance allowances, it is necessary to pay attention to several principles and basic principles. The principle as intended is 1) Principle of Justice; and 2) Balanced Principle

The basic principles in the application of performance allowances, as follows 1) Allowances Provided Worthy and Fair; 2) Improving the Quality of Civil Servants; 3) In accordance with Regional Financial Capabilities; and 4) Minimizing Gaps. According to Minister of Home Affairs Regulation Number 13 of 2006, the Government of the Regional Government can provide additional income to employees with the following considerations:

1. given in order to improve welfare.
2. given to civil servants who are burdened with jobs to complete tasks that are considered to exceed normal workloads.
3. given to civil servants who in carrying out their duties are in areas that have a high degree of difficulty and remote areas.
4. given to civil servants who in carrying out their duties are in a high-risk work environment.
5. given to civil servants who in carrying out their duties have special and rare skills.
6. given to civil servants who in carrying out their duties are considered to have work performance.

Formulation of Amount of Regional Performance Allowance.

Determination and provision of Regional Performance Allowances (*Tunjangan Kinerja Daerah /TKD*) is based on workload and progressiveness of employee and agency performance achievements, not calculated flat with only based on group stratification and position. *TKD* calculations consider aspects of performance as the main consideration. Basically the mechanism for calculating the performance of civil servants' benefits has been stated in the Regulation of the Head of the State Employment Agency Number 20 of 2011 concerning Guidelines for Calculating Civil Servants' Performance Benefits.

Based on Minister of Administrative Reform and Bureaucratic Reform (*Peraturan Menteri Pendayagunaan Aparatur Negara dan Reformasi Birokrasi*) Number 63 of 2011, the calculation of the amount of performance allowances is based on several components as follows: 1) Level of achievement of implementation of agency bureaucratic reforms; 2) Values and Position Classes; 3) Average Position Value; 4) Position Value Price Index; 5) Balancing Factors; 6) Provincial Regional Performance Allowance Index.

Regarding the implementation of remuneration, performance allowances are given based on 3 (three) components. First, performance targets are calculated according to the categories of employee performance achievement scores (*SKP and Work Behavior*); second,

attendance according to the provisions of working days and hours, as well as leave taken by employees; and third, compliance with the code of ethics and discipline of civil servants.

According to Tri Haryanto (2015), stated that "Giving job grading-based performance allowances is actually unusual, aspects that are valued not performance but position weight in terms of roles, responsibilities and risks of a position". So that the new "Person" and "Position" elements are fulfilled, while the "Performance" element still needs consideration. To fulfill the elements of performance (Performance), McCloy, Campbell, and Cuedeck, in Milkovich and Newman (2002), states the fact that employee performance depends on three main factors, namely skill, knowledge, and motivation. These factors are then formulated with:

$$\mathbf{Employee\ Performance = f(S, K, M)}$$

Description:

S (Skill): Ability to do assignments;

K (Knowledge): Knowledge of activities, rules, principles, and procedures;

M (Motivation): Motivation to work.

In Government Regulation Number 46 of 2011, it is explained that to obtain objectivity in work performance assessment, the evaluation parameters are in the form of tangible and measurable work results which are a description of the organization's vision, mission, and objectives so that the subjectivity of the evaluation can be minimized. Thus, only outstanding government employees achieve good grades.

Appraisal officials (direct supervisors) are required to conduct work performance assessments of each civil servant in the work unit, if they do not carry out the work performance assessment as intended, then the appraisal officer will be disciplined according to the laws and regulations.

Functional appraisal officials not only provide the legality of the assessment results of the appraisal officials, but rather function as motivators and evaluators how effective the appraisal officials conduct assessments, to compensate for the assessment and perceptions of appraisal officials in an effort to eliminate assessment biases. An open civil service performance appraisal system is expected to increase motivation and work productivity and create an interaction relationship between appraisal officials and civil servants who are assessed in terms of the objectivity of the assessment and to get job satisfaction for each civil servant.

Therefore, in the effort to fulfill and consider Pay for Performance in providing Regional Performance Allowances (*Tunjangan Kinerja Daerah /TKD*), the performance of an employee will be influenced by:

1. Skill: ability in carrying out assignments.
2. Knowledge: knowledge of activities, rules, principles, and procedures at work.
3. Motivation: motivation / enthusiasm for performance.

The Position Competency Standard (*Standar Kompetensi Jabatan/SKJ*) is a parameter of the skill and motivation that must be possessed by every employee in the context of carrying out professional duties, free from political intervention, clean from the practices of corruption, collusion and nepotism, and able to provide public services to the community able to play a role as an adhesive to the unity and unity of the nation based on the ancillary and the 1945 Constitution. As for the parameters of knowledge, it is determined by knowledge of rules and principles in carrying out office tasks and understanding of activities and procedures in carrying out tasks of responsibility.

Based on the above explanation, the fulfillment and consideration of Pay for Performance in the determination and granting of *TKD* is determined by Employee Performance, so that an employee's performance index will be influenced by personal performance on the implementation of job duties and the performance of his subordinates. achievement in carrying out the duties of responsibility (*tugastanggungjawab / TTj*).

For certain tasks and positions, which are related to increasing income and managing budgets, independence in carrying out tasks, and the nature of job assignments, the performance index is influenced by the element of motivation. The work motivation process consists of three important elements, namely needs, encouragement (drives) and stimuli (incentives) (Luthans, 1992: 147) which can be explained as follows: 1) Need is the pressure caused by the lack of causing someone behave to achieve goals. These deficiencies can be psychological, physiological, or social; 2) Encouragement is a condition that causes a person to be active in carrying out an action or behavior in order to achieve a need for purpose; 3) Stimulation (incentives) is something that has a tendency to stimulate someone's interest to work towards goals; 4) Referring to the three motivational elements above, then the motivation value is supported by needs (30%), encouragement (30%), and stimulation (40%). So the amount of motivation value can be explained from 0,1 to 1,0.

Based on the explanation referred to, in general the formulation of the employee performance index can be described as follows:

$$\mathbf{IK = TJ + \sum(TTj) + M}$$

Description :

IK = Performance Index

J = Job Position / Personal Performance (in accordance with the main tasks and functions

position)

TT_j = Subordinate Responsibility / Performance Task (subordinate main tasks and functions)

M = Motivation

Where :

$TJ = 1$

$\sum (TT_j)$ = number of subordinate positions

M = motivation value from 0.1 - 1.0

So that in other equations, the formulation of employee performance index becomes:

$$IK = 1 + n + M$$

In connection with the exposure and several opinions above, the composition of the provision of Regional Performance Allowances (*Tunjangan Kinerja Daerah /TKD*) for civil servants in the Government of Garut Regency is based on several things as follows:

Job Grade

Price Position Value Index (IHJN)

Rupiah Index (IBRp)

Performance Index (IK)

a. Determination of Position Class

In establishing a Job Class, an office is assessed through a job evaluation process. Job Evaluation is a process for assessing a position systematically by using criteria referred to as job factors for position factor information to determine the Position Class.

Assessment of a position through the position evaluation process as intended, Factor Evaluation System (FES) is used or an evaluation system based on position factors with the following assessment criteria:

1. For Assessment of Structural Position

In conducting structural office assessments, factors and job evaluation criteria are used based on 6 (six) position factors as follows:

- a) program scope and impact;
- b) organizational arrangements;
- c) supervisory and managerial authority;
- d) personal relationships, which are divided into 2 (two) sub factors, namely the nature of the relationship and the purpose of the relationship;

- e) difficulties in directing work;
- f) other conditions.

2. For the Assessment of Functional Positions.

As for evaluating functional positions 9 (nine) office factors are used, as follows:

- a) knowledge needed by the office;
- b) supervision and supervision of supervisors;
- c) work guidelines;
- d) the complexity of the task;
- e) scope and impact space;
- f) personal relationships;
- g) the purpose of the relationship;
- h) physical requirements;
- i) work environment.

Based on these factors, 15 (fifteen) levels of office are determined, with different and tiered position values, namely the lowest position value set at 340, and the highest position value set at 3570 as stated in the table below.

Table 1. Classes and Position Values in Government Institutions

No.	Position Value	Position Class
1	3570	15
2	2840	14
3	2605	13
4	2305	12
5	2045	11
6	-	10
7	1585	9
8	1295	8
9	1005	7
10	790	6
11	580	5
12	-	4
13	340	3

b. Price Index Position value (*Indeks Harga Nilai Jabatan / IHNJ*)

Price Index Position value (IHNJ) is the rupiah value given for each position value (average value). IHNJ is obtained from the distribution of Provincial Regional Minimum Wages (*Upah Minimum Regional Provinsi/UMRP*) with the Lowest Average Position Value.

UMRP of Garut Regency in 2017 amounted to Rp. 1,538,900.00, while the lowest Position Class is grade 3 with an average value of 340 points.

$$\begin{aligned} \text{Then: IHNJ} &= \text{UMRP} / \text{Lowest Grade Average Value} \\ &= \text{Rp. } 1.538.900,00 / 340 \\ &= \text{Rp. } 4526,18 \\ &= \text{Rp. } 4500 \end{aligned}$$

c. Rupiah Amount Index (*Indeks Besaran Rupiah/IBRp*)

The Index of Rupiah Amount (*Indeks Besaran Rupiah/IBRp*) is a percentage of the amount of rupiah for each position value that is entitled to be received by each PNS. Determination of the Rupiah Amount Index (*Indeks Besaran Rupiah/IDRp*) is obtained from the comparison between the availability of the budget and the budgetary needs.

In order to pay for Regional Performance Allowances (*Tunjangan Kinerja Daerah /TKD*) in the Government of Garut Regency, the total budget needed is Rp. 606.086.956.520,00. The availability of the budget for payment of TKD in the 2018 Budget Year is Rp. 139.400.000.000,00.

$$\begin{aligned} \text{Then IBRp} &= 139.400.000.000 / 606.086.956.520 \\ &= 23\% \end{aligned}$$

d. Performance Index (*Indeks Kinerja/IK*)

The performance index is the overall achievement of an employee's work performance for the implementation of his / her duties and the implementation of other office tasks which are his responsibility. So that in the determination of the performance index is determined by the sum of the positions of an employee with the number of levels of position below.

The performance index of the Head of the SKPD, is the sum of the positions of the Head of the SKPD (Echelon II) plus the positions that are below it, namely the Secretary, the Head of the Division, the Head of the Subdivision / Section Head, and the Implementer.

$$\begin{aligned} \text{So: Head of SK SKPD} &= 1 + 4 + 0 \\ &= 5 \end{aligned}$$

For the Secretary's performance index, is the addition of the Secretary's position plus the position below it, namely the Head of Division, Head of Subdivision, and Executor.

$$\begin{aligned} \text{Then: IK Secretary} &= 1 + 3 + 0 \\ &= 4 \end{aligned}$$

The Head of Sector's performance index, is the addition of the position of Head of the Sector, plus the position below, namely the Head of Sub-Section / Section Head, and the Executor.

$$\begin{aligned} \text{Then: IK Head of Field} &= 1 + 2 + 0 \\ &= 3 \end{aligned}$$

The performance index of the Head of Sub-Sector, Section Head, Head of Subdivision is the sum of the positions of Head of Sub-Section, Section Head, Subdivision Head plus positions below, namely Executor.

$$\begin{aligned} \text{Then: IK Kasubbid / Head of Section / Head of Subdivision} &= 1 + 1 + 0 \\ &= 5 \end{aligned}$$

e. Amount of Regional Performance Allowance (TKD) for each Position Class

By applying the formulation as described above, the TKD magnitude for each position class can be obtained, as shown in the following table:

Table 2. The amount of TKD for each position class

No.	Position Name	Position Class	Position Value	IHNJ	IBrp	IK	The amount of TKD
1	Regional Secretary	15	3570	7.000	23%	7	40.233.900,00
2	Head of SKPD	14	2840	7.000	23%	5	22.862.000,00
3	Expert Staff	13	2605	7.000	23%	4	16.776.200,00
4	Secretary	12	2115	7.000	23%	4	13.620.600,00
5	Heads of Field	11	2045	7.000	23%	3	9.877.350,00
6	Village Head	9	1585	7.000	23%	2	5.103.700,00
7	Head of Subdivision	9	1455	7.000	23%	2	4.685.100,00
8	Head of the District	8	1295	7.000	23%	2	4.169.900,00
9	Implementing	7	1005	7.000	23%	1	1.618.050,00
10	Executors	6	740	7.000	23%	1	1.191.400,00
11	Collector	5	505	7.000	23%	1	813.050,00
12	Technicians	5	490	7.000	23%	1	788.900,00
13	Driver	3	370	7.000	23%	1	595.700,00
14	Interviewees	3	340	7.000	23%	1	547.400,00

f. Implementation of Employee Income Additional Study

The implementation of providing additional income for employees (*Tambahan Penghasilan Pegawai/TPP*) in the Garut Regency Government environment is based on several regulations, as follows:

1. Law Number 1 of 2014 concerning State Treasury;
2. Law Number 5 Year 2014 concerning State Civil Apparatus;
3. Law Number 23 Year 2014 concerning Regional Government;
4. Government Regulation Number 58 of 2005 concerning Management of Regional Finance;
5. Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management as amended several times, most recently by Minister of Home Affairs Regulation Number 21 of 2011 concerning Second Amendment to Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management (News State of the Republic of Indonesia in 2011 Number 310);
6. Regulations of the Regent of Garut Number 27 of 2016 concerning the Position and Composition of Regional Organizations of Garut Regency (Regional News of Garut Regency).

The Garut Regency Government seeks to implement employee benefits / supplementary income (*tambahan penghasilan pegawai/TPP*) policies based on the principle of proportionality, equality, propriety and operational performance. Additional income to civil servants is given based on objective considerations by paying attention to the regional financial capacity and obtaining DPRD approval in accordance with the provisions of the legislation.

The purpose of providing additional employee income is to improve employee welfare while increasing performance, discipline and morale for civil servants in the Garut Regency Government. Additional employee income is given based on workload considerations and differentiated based on the following criteria:

- a) Holder of Structural Position;
- b) Holders of Certain Functional Positions;
- c) Executing Position;
- d) Civil servants who hold the task as Budget Managers, Property Managers and Specific Staff.

g. Study of Providing Additional Employee Income (*Tambahan Penghasilan Pegawai/TPP*)

In the process of implementing Garut Regent Regulation No. 32 of 2016, there are several issues that have surfaced, including the following:

1. Provision of TPP was found not to have an impact on improving performance. The provision of TPP was welcomed because it provided additional employee income and increased welfare. But related to the intent and purpose of the Garut Regent Regulation Number 32 Year 2016, namely as an effort to improve performance, discipline, and employee morale, in addition to TPP, employees also need conducive and stable work environments, as well as career path certainty in building performance and career employee.
2. Determination and granting of TPP has not been based on workload (position class) and progression of performance achievements of employees and agencies, but the amount of TPP is calculated flat with only based on group stratification and position only.
3. The amount of TPP tariffs has not been based on workload objectivity and performance progression, but only based on developing subjective assumptions.
4. Punishment in Garut Regent Regulation Number 32 Year 2016 has not been based on the objective achievement of employee performance on its workload, but it is only based on the assumptions of daily employee activity routines.
5. Too large a gap in the amount of tariffs given between one SKPD and another SKPD. Based on these issues, the analysis efforts to assess the reality of these issues were evaluated by TPP policies based on Ripley's opinion (Wibawa, op.cit: 8-9), which stated that policy evaluation activities were the first step to improve the policy making process follows the results.

Some issues that must be answered by an evaluation activity are:

1. Which groups and interests have access to policy making.
2. Is the manufacturing process quite detailed, open and fulfilling the procedure.
3. Is the program logically designed.
4. Are the resources that are the input of the program sufficient to achieve the objectives.
5. Is the standard of implementation good according to the policy.
6. Is the program implemented according to efficient standards and economy. Is money used honestly and precisely.
7. Does the target group obtain services and goods as designed in the program.
8. Does the program have an impact on non-target groups.
9. What are the impacts, both expected and unexpected, of the community.
10. When is the program action carried out and the impact received by the community.
11. Are these actions and impacts as expected.

h. TPP and Its Impact on Performance

The policy of giving TPP in the Garut Regency Government environment, it turned out that it did not / had not yet had an impact on improving performance, giving TPP was welcomed because it provided additional employee income and improved welfare. But related to the intent and purpose of the Garut Regent Regulation Number 32 Year 2016, namely as an effort to improve performance, discipline, and employee morale, that in addition to TPP, employees also need conducive and stability of the work environment, as well as the certainty of career levels in building performance and employee career. Basically, the preparation of this TPP policy is in accordance with applicable regulations. However, the process of granting the TPP is based solely on assumptions, based on rank and position only. So that the TPP that is being implemented at this time, has not been in accordance with the provisions stipulated by Perka BKN Number 20 of 2011 concerning Guidelines for Calculation of Performance Benefits for government employees.

Provision of TPP based on Garut Regent Regulation No. 32 of 2016 has provided increased income to government employees in the Government of the Garut Regency Government environment. But the nature of TPP calculations that have not been based on real performance calculations, could be one of the factors that has not yet improved the performance of government employees in the Garut Regency Government. Additional employee income, calculated every month by the Expenditure Treasurer no later than every 5th of the following month, based on the database and / or manual calculation of the presence of official activities. Furthermore, the results of the calculation as intended, set forth in the form of a Report on the Details of the Discipline Indicators for each employee. The report of the Details is known and signed by the Head of the General and Personnel Subdivision and the Head of the Subdivision of Finance and Regional Property in each SKPD.

Additional employee income is stopped, if the government employee in question: 1) Take leave/vacation; 2) Carry out study assignments; 3) Deleted; 4) Being filing an objection / appeal against a severe disciplinary sentence. Additional employee income is given back, if: 1) Carrying out the task again after undergoing leave and study assignments; 2) Proved and found not guilty after filing an objection / appeal against a severe disciplinary sentence; 3) Addition of income

i. Study of the Implications for Implementing a Performance (Regional) Allowance System.

The amount of Regional Performance Allowances (*TKD*) for each position class, as shown in the following table:

Table 3. The amount of TKD for each position class

No.	Position Name	Position Class	Position Value	IHNJ	IBrp	IK	The amount of TKD
1	Regional Secretary	15	3570	7.000	23%	7	40.233.900,00
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6	Village Head	9	1585	7.000	23%	2	5.103.700,00
7	Head of Subdivision	9	1455	7.000	23%	2	4.685.100,00
8	Head of the District	8	1295	7.000	23%	2	4.169.900,00
9	Implementing	7	1005	7.000	23%	1	1.618.050,00
10	Executors	6	740	7.000	23%	1	1.191.400,00
11	Collector	5	505	7.000	23%	1	813.050,00
12	Technicians	5	490	7.000	23%	1	788.900,00
13	Driver	3	370	7.000	23%	1	595.700,00
14	Interviewees	3	340	7.000	23%	1	547.400,00

The basic principles of regional performance allowance policies are fair and proportional. This means that if the TPP policy applies the same pattern (generalized). So with regional performance allowance policies, the amount of income received by a government employee will be largely determined by the weight and price of the position he carries. Broadly speaking, the basis for the emergence of regional performance allowance policies for civil servants is the mandate of Law No. 5 of 2014 concerning the State Civil Apparatus, that in addition to salaries, Civil Servants also receive performance allowances and overpriced benefits. The performance allowance referred to is paid according to performance achievements. Whereas for Expense Allowances paid in accordance with the level of expediency based on the prevailing price index in their respective regions.

The regional performance allowance policy aims to provide additional income in the form of salaries in order to support the duties and welfare of employees so that employee performance is more optimal. Over time, the implementation of regional performance allowance policies implemented work standards as a reference in granting allowances to civil servants based on performance appraisal based on Government Regulation Number 46 of 2011 concerning Civil Servants Job Performance Assessment.

In accordance with the program objectives outlined above, the program's focus point is on the performance appraisal process which is a key element in implementing the regional

performance allowance policy. The work performance appraisal of civil servants aims to ensure the objectivity of PNS development based on the work performance system and career system which is focused on the work performance system.

Assessment as intended is based on objective, measurable, accountable, participatory and transparent principles. The elements assessed in work performance are Employee Work Goals (*SasaranKerjaPegawai/SKP*) and work behavior.

In January every year, civil servants are required to prepare SKP based on an annual work plan that contains job assignment activities and targets that must be achieved within the assessment period that are real and measurable. The SKP that has been prepared must be approved and determined by the direct leader. SKP that has been approved and determined is the basis for the assessment of the leadership which includes aspects of quantity, quality, time and cost.

Employee Work Goals (*SasaranKerjaPegawai/SKP*) assessment is done by comparing the realization of work with the target and if the work realization exceeds the target, the SKP assessment of achievement can be more than 100 (one hundred), but if the SKP is not achieved due to factors beyond the ability of individual PNS, the assessment is based on consideration of the conditions .

In addition to Employee Work Goals (*SasaranKerjaPegawai/SKP*), work performance of government employees is measured by work behavior which includes service orientation, integrity, commitment, discipline, cooperation and leadership. Assessment of work behavior is done through observation by the leadership of civil servants according to the criteria that have been made. In evaluating the work behavior of civil servants, leaders can consider input from other leaders of the same level. The value of work behavior can be given as high as 100 (one hundred).

Job performance assessment is done by combining SKP assessment with assessment of work behavior. Employee Work Goals (*SKP*) element value weight 60% (sixty percent) and work behavior 40% (forty percent). For the purposes of evaluating the performance of government employees carried out by the leadership in 1 (one) year, that is carried out at the end of December in the year concerned and no later than the end of January of the following year. As for measuring the work performance of civil servants, the assessment is conducted every month.

The value of government employees (*PNS*) work performance is stated by numbers and designations, namely as follows:

1. 91 – up : very good
2. 76 – 90 : good

- 3. 61 – 75 : enough
- 4. 51 – 60 : less
- 5. 50 – down : bad

The regional performance allowance (*TKD*) component for civil servants in the Government of Garut Regency can be described as follows:

1. Payment for position (pay for position).

The amount / amount of the allowance is paid for the position calculated according to the job value generated by the position. Pay for position in the form of additional salary originating from the Regional Budget, is paid for the realization of the burden of the main tasks and other supporting tasks. The regional performance allowance component is final compensation. Payments are made every mid-month;

2. Payment for achievement of performance targets (pay for performance). Pay for performance is a performance incentive paid for work performance and achievement of key performance targets or key performance indicators / KPIs. The terms of the performance incentive payment are fulfilling the standard duty and evaluated to achieve the realization of the performance target. Performance allowances are variable compensation;

3. Attention to welfare (pay for people).

4. Benefit programs that are a form of welfare are individual.

Determination of performance allowance begins with the making of a work contract by filling out Employee Performance Targets (SKP), namely civil servants are required to submit any work that will be carried out for 1 (one) year, complete with planned targets. Furthermore, the direct leader / supervisor as the appraisal officer conducts the SKP inspection and corrects if needed, then the civil servants will receive the SKP correction results again and if an agreement is reached between the civil servants and the direct supervisor / boss, both parties sign the SKP. Furthermore, the SKP issuance has been carried out, namely the contract of work to be carried out by civil servants that has been approved by the superior. Based on the predetermined SKP, the appraisal officer / supervisor directly determines the job grade / position class against the civil servants in accordance with the work weight stated in the determined SKP. Determination of job grade / class position is compiled and determined based on the provisions of PermenPAN-RB No. 34 of 2011 and PerKa BKN No. 21 of 2011.

Each grade will have an impact on the amount of TKD receipts for each civil servant every month, with details as follows:

Table 4. Employee Performance Allowances in the Garut Regency Government Environment

Position Class (Grade)	Performance Allowance (Rp.)
15	40.233.900,00
14	22.862.000,00
13	16.776.200,00
12	13.620.600,00
11	9.877.350,00
10	-
9	5.103.700,00
8	4.169.900,00
7	1.618.050,00
6	1.191.400,00
5	813.050,00
4	-
3	547.400,00

Determination of the job grade / class of office, can be accessed openly by civil servants. This will have a positive impact, namely the supervisory function of civil servants directly towards the misuse of the leadership authority. So that it is expected that there will be no favoritism towards giving grade. It is also a positive motivation for civil servants to achieve higher grades / classes by improving their performance. After determining the grade, the civil servants have the right to receive regional performance allowances each month according to their grade / class. Based on the above, in principle the main activities in implementing regional performance allowance policies are employee performance appraisals every month. This regional performance allowance policy, indirectly requires civil servants to perform optimally, namely improving the quality of human resources. Improving the quality of strategic human resources for skills, motivation, development and management of organizing human resources is the main requirement to realize competitiveness and independence.

In line with that, the vision in the context of future employment development is to prepare professional civil servants, able to compete and be able to anticipate rapid world developments in various aspects of life, so as to improve service quality and high performance. Awareness of the need for quality human resources needs to be followed up with various strategies that can improve employee performance. One strategy to deal with challenges that are not light, every organization must redesign its organizational planning, management of performance management and human utilization. In this case it means striving for human resources to be

able and willing to cooperate optimally to achieve organizational goals. Elements of human resources and work systems that are flexible to the environment of change become increasingly decisive for the success of achieving the expected goals.

In principle, the criteria for giving performance benefits (remuneration) are based on grade. The payroll system is part of the remuneration system and is one of the implementation or application of the results of performance management. Remuneration itself has the meaning as every form of reward (reward) received by employees as a result of task performance in the organization, including gifts, awards or promotions. Own performance cannot be achieved optimally if the remuneration is given not proportionally.

This approach through developing remuneration is known as an effective way to reduce costs and increase employee productivity. The salary increase will only be effective if it is implemented simultaneously with the implementation of performance-oriented personnel management, so that there is clarity about what are the duties and responsibilities of each employee, as well as the size / target of performance that must be achieved. Thus each employee understands that to get certain rewards must also achieve certain performance. By developing an employee remuneration system based on the workload and responsibilities of each employee and employee performance, it is expected to improve the performance of civil servants in the Garut Regency Government.

Driving and Inhibiting Factors in the implementation of TUKIN in Improving the Performance of government employees (PNS) in the Government of Garut Regency

There are driving factors and obstacles to the implementation of regional performance benefits in the Garut Regency Government environment, including the following:

1) Driving Factors

- a) There is a high level of commitment from the Civil Service Officer of Garut Regency in implementing the Regional Performance Allowance policy for civil servants in the Garut Regency Government.
- b) Availability of job grade documents (Job Grade).

In this document, there are position points from all positions, both senior leadership positions, administrative positions and functional positions, which are within the Garut Regency Government. These points, then become one of the bases in determining the amount of regional performance allowances that will be received by civil servants.

2) Inhibiting Factors

- a) Not yet understood the technical implementation of employee performance appraisal.

In inputting employee work target data (SKP) and on-line attendance, as a basis for granting regional performance benefits, simultaneous and on-the-spot socialization and simulations need to be carried out. Readiness and understanding as intended are very important in implementing the implementation and provision of regional performance benefits.

b) The difficulty of collecting documents (assignment letter, decree, warrant) as a condition of payment for regional performance benefits. Because it is not familiar, employees will find it difficult to collect supporting documents, including assignments, warrants, decrees, etc. This is because most documents are not stored properly, so that when filing regional performance benefits is opened, the employee concerned will be confused to look for it.

c) There are some employees who do not master IT. Some employees do not master IT such as computer operations and scanners, given the submission of regional performance allowances carried out with an online system that requires employees to fill in using computers and scanners as a tool to scan documents used as evidence of activities to be paid for. Consequently, the employee concerned is asking for help from other employees, so the submission process is a little slow due to having to wait for the queue to fill.

CONCLUSION

1. Implementation of remuneration policy The Government of Garut Regency has been running well proven in the implementation of the policy using the principle of proportionality, equality, propriety and operational performance;

2. Remuneration policies are proven to improve the performance of civil servants in the Government of Garut Regency, considering that the acquisition of remuneration is influenced by work performance which consists of employee work goals (SKP) and work behavior. So that employees will try their best to be able to get very good achievements by carrying out their obligations in accordance with existing rules; and

3. Implementation of remuneration policies In the Government of Garut Regency there are several driving and inhibiting factors, including the following:

a) Driving Factors

1) There is a high level of commitment from the Tukinda Committees and Verification Team

2) The data in the form of a Tukinda Activity Points Unit (SPKT) rubric

b) Inhibiting Factors

1) Different understanding of the Tukinda Activity Points Unit (SPKT) rubric

2) It is difficult to collect documents (assignment letter, SK, JTM) as Tukinda requirements;

3) There are several employees who do not master IT

4) Delay in payment of remuneration money

SUGGESTIONS

1. Intensively coordinate the mechanism and implementation of verification with the verification team.
2. Continuous socialization of civil servants in the Garut regency government.
3. There is reward and punishment for employees who do not complete work proof documents.

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