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# Performance Based on Civil Servant Allowances at the Makassar Tourism Polytechnic

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#### ABSTRACT

Performance is the result of a process that is referred to and measured over a certain period of time based on previously established provisions or agreements. Furthermore, the institution will gain many benefits from the good performance of civil servants because it can optimize the function of services provided to the community. This research aims to examine the performance of civil servants at the Makassar Tourism Polytechnic with a focus on educational institutions under the auspices of the Ministry of Tourism, namely the Makassar Tourism Polytechnic. Data collection techniques were carried out by means of observation, interviews and documentation. The data analysis technique used is the Miles and Huberman model analysis consisting of data collection, data condensation, data presentation and drawing conclusions. The results of the research show that Allowance-Based Performance at the Makassar Tourism Polytechnic has been implemented in accordance with the regulations of the creative economy ministry of tourism. Then, if we look at the supporting factors, the government's policy in providing civil servant performance allowances has been included in the Minister of Tourism and Creative Economy Regulations. The inhibiting factor in this allowance-based performance is the lack of awareness of some employees regarding their mastery of computer technology as well as the lack of awareness of employees in understanding the importance of being on time at work. This research can be used as a reference and knowledge about civil servant allowance-based performance using qualitative research methods.

**Keywords**: Allowances, civil servants, e-service;

### INTRODUCTION

The government always tries to provide the best for the community. One of them is by ensuring prosperity through several methods such as opening up employment opportunities, health facilities and convenience in various public services (Niswaty, 2016). The provision of services to support community welfare is of course accompanied by the presence of several administrative sectors in the form of offices or agencies which have reliable personnel who occupy several strategic positions in organizing and carrying out services to the community so that the implementation of services can reach all levels of society quickly and precisely. In its implementation, several agencies place Civil Servants as executors carrying out several responsible tasks according to educational qualifications, and it cannot be denied that state civil servants have a very important role in carrying out government functions by providing salaries or additional income to meet living needs in carrying out work (Riska Chyntia Dewi & Suparno Suparno, 2022).

Seeing the extent to which the implementation of performance allowances reaches and benefits are felt by civil servants, the government has previously determined Law Number 43 of 1999 concerning Amendments to Law Number 8 of 1974 concerning Personnel Principles It is stated that as compensation or appreciation for the results of someone's work, a salary is given as

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a reward or remuneration for the work that has been carried out. Furthermore, Article 7 of the Law also states that: 1). Every civil servant has the right to receive a fair and decent salary in accordance with their work load and responsibilities, 2). The salary received by civil servants must be able to stimulate productivity and ensure their welfare. 3). Fair and appropriate salaries for civil servants are determined by government regulations

So it is clear that the Law above emphasizes that salaries will be given to civil servants based on the work results of each individual employee according to their respective responsibilities. As explained in (Peraturan Pemerintah No 15 tahun 2019 tentang sistem penggajian, 2019) which initially did not differentiate between civil servants who had achievements and civil servants who did not have achievements in their field of work, so that steps were needed to increase the effectiveness and efficiency of a government agency in providing good services on a broad scale. Effectiveness and efficiency can be achieved if civil servants have high motivation and work enthusiasm (Niswaty et al., 2020). In other words, additional performance allowances are one of the factors that are expected to trigger an increase in a person's motivation and performance at work. In (Nurcahyo, 2021), the provision of performance allowances is based on Presidential Regulation Number 85 of 2013 concerning Employee Performance Allowances within the Ministry of Tourism and Creative Economy which is explained in article 5 paragraphs 1 and 2, namely: 1). The Performance Allowance as referred to is paid starting from July 2013; 2). Performance Allowances are given by considering employee performance achievements each month.

Performance is the result of a process that is referred to and measured over a certain period of time based on previously established provisions or agreements. Furthermore, the institution will gain many benefits from the good performance of civil servants because it can optimize the function of services provided to the community (Awaliah et al., 2015; Erawati et al., 2017; Niswaty & Darwis, 2015; Norani et al., 2015). In other words, low performance of civil servants will hinder performance in a government institution. As the spearhead of a government, civil servants have the responsibility to provide maximum service. However, the salary system in Indonesia is considered still not optimal for improving the performance of the state civil apparatus itself because the salary system is still based on class and length of service (Akib, 2019).

Providing performance allowances is a form of compensation and reward for the performance and work achievements of state civil servants in the form of additional income with the aim of enabling state civil servants to improve and produce work optimally (Rahman et al., 2022; Saleh & Darwis, 2016). "Performance can be said to be how far the results of the resulting targets (quantity, quality, and time) are achieved." (Syam, 2020). It can be concluded that the definition of performance that is important is solely the desired result or output. Based on the above, performance is a basic element for achieving the goals or targets that have been determined in every organization, activity or program. It can be said that a person's performance is good if the output produced matches the expectations or desires, goals or objectives as determined can be fulfilled.

Employees will receive full benefits if their duties can be completed thoroughly. If the work is not carried out thoroughly, of course, the performance allowance he gets will fluctuate. It can go down, it can go up. In its implementation, there are three elements of assessment so that employees can receive performance allowances, namely based on electronic attendance or presence, work achievements or performance and employee discipline. However, in reality, in the field there are still civil servants who have not maximized the provision of performance allowances, such as not arriving at the work arrival time determined by finger print attendance, not making daily work results reports, and not making reports assessing work target achievements. From the background above, researchers want to know and base research on "Performance based on civil servant allowances at the Makassar Tourism Polytechnic.

#### **METHODS**

This research, which was carried out at a tourism college, used qualitative research with a descriptive appoarch. This research aims to determine the allowancebased performance of civil servants at the Makassar Tourism Polytechnic (Sugiyono, 2019). The informants in this research are the head of the Makassar Tourism Polytechnic civil service sub-section, analysis of human resources and apparatus of the Makassar Tourism Polytechnic, analysis of financial reports, functional lectures and strukctural/execuors. The data collection techniques in this research use observation, interviews and documentation. Meanwhile, to check the validity of the data, researchers used triangulation and conducted member checks. The data analysis techniques used are data reduction, data display, conclusion drawing/verification (Miles et al., 2014).

### RESULTS AND DISCUSSION

## Work quality

Based on the results of observations in the field, it shows that the assessment of the quality of a person's work is seen not only from the individual person, but how the forum/what is meant here is how the institution or organization can provide convenience, provide facilities, and provide opportunities for civil servants to improve their abilities.

It can also be seen that each section carries out its functions and duties according to the stages as they should, however the problems that arise still become obstacles in achieving the expected quality of work so that alignment is needed in improving the performance of a civil servant.

#### Quantity

Quantity is the amount of performance produced by an individual. The amount of performance can be measured according to targets when planning work descriptions. So measuring performance quantities will be easier to do.

From the results of observations in the field, the author can understand that every civil servant knows his duties and responsibilities, namely by describing the work at the beginning of the year or semester, there will be an output or amount of work that will be produced, but the number/quantity is an indicator of the performance of civil servants at the Makassar Makassar Tourism Polytechnic. there is feedback/reciprocity between civil servants and direct superiors in dealing with work-related obstacles they face without waiting for the time for the evaluation to arrive, so that problem solving immediately gets a solution, especially in establishing intense communication between both direct superiors and implementers.

### **Punctuality**

From the results of interviews with informants, it can be understood that regarding punctuality at the Makassar Tourism Polytechnic itself there are rules for entering and leaving the office, namely entering at 07.30 and time tolerance until 08.00 every day with provisions for late times and must be changed on the same day, with the flow in the section IT will record attendance and then report it to the personnel department.

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So far the sanctions received are still in the form of warnings from authorized officials. Attendance will be recorded directly via IT and will then be deposited to the personnel department. Apart from that, civil servants at Makassar Makassar Tourism Polytechnic are required to make LKH/Daily Work Reports.

### **Effectiveness**

Work effectiveness is a condition that shows the level of success of management activities in achieving goals including quantity of work and timeliness in completing work. Effectiveness itself means the result, influence or impression has a very deep meaning if we look further, in determining performance indicators, one of which is performance effectiveness.

From the results of interviews in the field, it can be seen that the work evaluation of civil servants at the Makassar Polytechnic is carried out once a year, however, during this time span there are small work evaluations carried out in work sub-sections, and carried out by the assessing official, namely the direct superior of the civil servant being assessed. This is carried out before the overall evaluation of civil servant work which is usually carried out in December every year.

#### **Independence**

In working and carrying out state duties, a civil servant must have an attitude of independence, this should also be instilled within a civil servant. From the results of field observations it can be seen that one of the performance indicators is independence. Makassar Makassar Tourism Polytechnic has implemented and carried out alignment, each employee can work individually and in groups. Placement of civil servants is based on ability and skills.

Viewed from a leadership context, integrity can create self-confidence in carrying out and completing a job. Viewed from the context of followers (those led) who have a high spirit of integrity, are able to strengthen communication, have good coordination and can support dedication in work, thus helping to achieve organizational goals in an educational institution as envisioned. On the other hand, if integrity is not possessed by a civil servant then cooperation/team work will be difficult to realize due to the lack of comprehensive trust being built.

#### Work Commitment

Work commitment is a person's attitude in completing tasks and responsibilities in accordance with the provisions, loving work, and being able to show the results expected by the agency that oversees him.

From the results of observations in the field, it can be understood that commitment in an organization can be interpreted as the attitude or behavior displayed by a person towards the organization by proving loyalty to achieving the organization's vision, mission, values and goals. This loyalty is formed due to mutual trust, emotional closeness, and alignment of expectations between members and the organization. Therefore, a member has a strong desire to remain an important part. Several activities have been carried out to increase civil servants' work commitment, namely by creating routine activities at the beginning of the year to stimulate civil servants' work enthusiasm, inviting experts to provide motivation to civil servants in improving the quality of work.

## Supporting and Inhibiting Factors of Performance Based on Civil Servant Allowances at the Makassar Tourism Polytechnic

The effectiveness of the implementation of performance allowances cannot be separated from the existence of supporting and inhibiting factors, including in assessing the performance of civil servants. To identify the factors that influence the administration of performance allowances in improving the performance of civil servants at Makassar polytechnics, the author uses Robbins' theory, there are 6 actors that influence the performance of civil servants, including work quality, quantity, timeliness, effectiveness, independence and work commitment.

Based on the results of interviews with several informants in the field, researchers can understand that the factors that support the implementation of performance allowances at the Makassar Makassar Tourism Polytechnic are the policies of the government which has provided civil servant performance allowances, which are contained in the regulations of the president of the Republic of Indonesia and their derivatives, namely the regulations of the Minister of Tourism, Creative Economy/ creative economy tourism agency.

Meanwhile, from the results of observations in the field, the author can understand that most of the inhibiting factors in administering performance allowances are internal factors of civil servants, namely a lack of mastery of technology that can help improve the quality of work and completion of work on time, an environment that does not support the work of civil servants, job competition. Then, it is civil servant time management to be on time in the workplace which will ultimately affect the productivity of a civil servant.

#### **Discussion**

#### Work quality

In looking at the performance of civil servants, the assessment of the quality of a person's work is seen not only from the output produced by the individual, but how the forum/what is meant here is the institution or organization can provide convenience, provide facilities, and provide opportunities for civil servants to improve their abilities. It can also be seen that each section carries out its functions and duties according to the stages as they should, however the problems that arise still become obstacles in achieving the expected quality of work so that alignment is needed in improving the performance of a civil servant.

This finding is supported by (Considine, 2020) states that the quality of work life is a multidimensional dynamic that includes several concepts such as job security, reward systems, training and career advancement opportunities and participation in decision-making.

#### Quantity

Work Quantity is the amount of work carried out by an employee or employee in a certain period. This can be seen from the results of the employee's work at a certain time and the speed at which they complete their tasks and responsibilities. Thus, the quantity of work can be seen from the amount of work and use of time. Civil servants at the Makassar Polytechnic at the beginning of the semester make a design/describe the work that will be carried out in the future based on the LAKIB/section performance report obtained from the results of evaluations carried out each year, the results of this evaluation can be used as a reference for carrying out work in the following year. As stated by (Mangkunegara, 2016) Quantity is a measure of how long an employee can work in one day.

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Basically, civil servants at the Makassar Makassar Tourism Polytechnic already know their duties and responsibilities, namely by describing work at the beginning of the year or semester, there will be an output or amount of work that will be produced, but the number/quantity which is an indicator of the performance of civil servants at the Makassar Makassar Tourism Polytechnic is carried out if there is feed back/ reciprocity between civil servants and direct superiors in dealing with work-related obstacles faced without waiting for the time for the evaluation to arrive, so that problem solving immediately gets a solution, and this has been implemented. One way that can be done is to build and establish intense communication between the direct superior and a civil servant.

#### **Punctuality**

Regarding punctuality, the Makassar Tourism Polytechnic itself has rules for entering and leaving the office, namely entering at 07.30 and time tolerance until 08.00 every day with the provision that the time is late and must be changed on the same day. The attendance reporting flow that will be implemented is that the IT section will carry out a collective recording and will collect it from the personnel section as proof that civil servants carry out attendance as a basis for attendance at the workplace. At this point we will look again at the reasons why civil servants do not carry out attendance. The implementation of attendance is a form of disciplinary management for civil servants to be at the workplace according to the specified hours. It cannot be denied that civil servants who are often late will have an impact on productivity, this is closely related to the time for completing work.

Productivity is a comparison between output (results) and input (Bayram, 2020; Jamaluddin et al., 2019; Kale et al., 2019; Sukoco & Prameswari, 2017). If productivity increases, it is only possible by increasing efficiency (time, materials, energy) and work systems as well as increasing the skills of the workforce.

#### **Effectiveness**

In order to see the effectiveness of civil servant performance, civil servant work evaluations are carried out at the Makassar Polytechnic once a year, however, during this period of time there are small work evaluations carried out in work sub-sections, and carried out by assessing officials, namely the direct superiors of the civil servants being assessed.

This small evaluation is carried out informally in the sense that it can be carried out at any time during working hours or in a relaxed situation between civil servants and their direct superiors when they encounter difficulties at work. This is carried out before the overall evaluation of civil servant work which is usually carried out in December every year. The effectiveness is how well the work is done, the extent to which people produce output as expected (Arhas & Suprianto, 2019; Niswaty et al., 2020; Saleh et al., 2020; Suprianto et al., 2020). This means that if a job can be completed according to plan, both in time, cost and quality, it can be said to be effective.

## Independence

One of the performance indicators is independence. Makassar Makassar Tourism Polytechnic has implemented and carried out alignment, each employee can work individually and in groups. Civil servants at the Makassar Polytechnic under the auspices of the Ministry of Tourism and Creative Economy are closely related to tourism which is always in direct contact with the outside world. In this regard, civil servants in this agency often carry out activities that involve external parties to collaborate and work together.

Furthermore, civil servants at the Makassar Polytechnic are placed based on ability, skills and experience. Viewed from a leadership context, independence can create self-confidence in carrying out and completing a job (Fathimah & Apsari, 2020). Viewed from the context of followers (those who are led), independence gives rise to a sense of self-confidence in completing work, independence makes individuals able to carry out their personal responsibilities, giving rise to high dedication in work, ultimately helping to achieve organizational goals in an educational institution as envisioned..

#### **Work Commitment**

Work commitment can be interpreted as the attitude or behavior that a person displays towards an organization by proving loyalty to achieving the organization's vision, mission, values and goals. This loyalty is formed due to mutual trust, emotional closeness, and alignment of expectations between members and the organization (Situmorang, 2012). Therefore, a member has a strong desire to remain an important part.

Several activities have been carried out to increase civil servants' work commitment, namely by creating routine activities prepared by the agency where they work at the beginning of the year to trigger enthusiasm and motivate civil servants' work. In this activity several resource persons were presented to provide motivation to civil servants in improving the quality of work.

## Supporting and Inhibiting Factors of Performance Based on Civil Servant Allowances at the Makassar Tourism Polytechnic

Supporting factors are based on data obtained from the research locus that the supporting factors for this allowance-based performance are the policies of the government which has provided civil servant performance allowances which have been contained in the Presidential Regulation of the Republic of Indonesia No. 54 of 2021 and following this is the regulation of the Minister of Creative Economy Tourism/Agency creative economy tourism number 10 of 2021.

Inhibiting factors are factors that hinder or can become obstacles to the progress of activities or policies in the field. In this case, it is performance based on civil servant allowances at the Makassar Tourism Polytechnic, namely: 1). There are still civil servants who have not mastered computers, especially civil servants who are beyond the productive period of a civil servant, namely over 50 years of age, so that in their implementation the output produced is not appropriate, the completion is not on time, and does not match the expected amount, so that affecting the amount of performance allowances received by a civil servant; 2). An environment that does not support the work of civil servants and job competition which results in disparities in work quality. On the other hand, there are civil servants who are very prominent in the quantity of work produced and there are civil servants who are less productive; 3). Time management by civil servants to be on time at work; 4). Cutting performance allowances related to attendance.

## CONCLUSION

Based on the description of the research results and discussion, the following conclusions can be drawn: 1). Overall, civil servant allowance-based performance at the Makassar Tourism Polytechnic has been implemented in accordance with creative economy tourism ministry regulations number 10 of 2021. 2). The inhibiting factors for performance based on civil servant allowances at the Makassar Tourism Polytechnic are the lack of awareness among some employees regarding their mastery of computer technology that can support their work, as well as the lack of awareness of employees in implementing civil servant disciplinary regulations regarding the importance of being on time at work which results in decreased productivity so that

the allowances given cannot be received in full due to deductions from sanctions for violation of working hours.

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