

Evaluation of Performance Allowance Policy in the Bandung City Office Education

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ABSTRACT

Evaluations serve as a valuable instrument for democratic governments, offering a foundation for accountability and facilitating policy learning. Bandung Mayor Regulation Number 58 of 2020 concerning Employee Performance Appraisal, a regional policy applicable in Bandung City, is to calculate and receive fair and measurable performance allowances in line with the achievement of individual and organizational performance goals. This article aims to evaluate the implementation of the performance allowance policy in the last three years at the Bandung City Education Office. This study uses qualitative methods, collecting subjective data from informants' perspectives. The results of the evaluation found that the Evaluation of the Performance Allowance Policy at the Bandung City Education Office has been practical, efficient, good enough in terms of the nominal allowances given, equality in policy implementation, responsive to developments, appropriate in overcoming performance problems and employee welfare at the Bandung City Education Office. The evaluation found that the policy improved employee welfare, addressed performance issues effectively, and was responsive to organizational changes.

A. INTRODUCTION

The government strives for order, appropriateness, and the effectiveness of rules and authority in a clean and authoritative public administration. The regulation of Law Number 23 of 2014 concerning Regional Government places discretion on the regions to independently organize their government, which is suitable for the circumstances and desires of the citizens in the area. The granting of regional autonomy is excellent for local governments to organize government life in line with the aspirations of local communities. The new regional autonomy policy applies the principles of comprehensive, realistic, and responsible autonomy. Based on the government's policy on decentralization, civil service affairs are directed to local governments and managed based on the regional civil service system. The success of local governments in carrying out regional autonomy is legally required, among others, depending on the performance of its apparatus, which is part of the government apparatus in the region. Therefore, local governments must always be encouraged to improve their performance, for example, by trying to improve their welfare. The policy of Bandung Mayor Regulation Number 58 of 2020 concerning Employee Performance Appraisal, a regional policy applicable in Bandung City, is to make the calculation and receipt of performance allowances fair and measurable in line with the achievement of individual and organizational performance goals. Evaluation of the performance allowance policy is expected to motivate employees to improve performance and provide quality service to the community in an expected manner. Evaluation of the performance allowance policy can

influence the continuity of the organization and the existence of employees even if based on the concept of Abraham Maslow's scale of needs, working by getting compensation and rewards can be grouped as an effort to fulfill basic physiological needs. Improving the income of local employees is an important issue, as economic pressures are increasing without a commensurate increase in employee income.

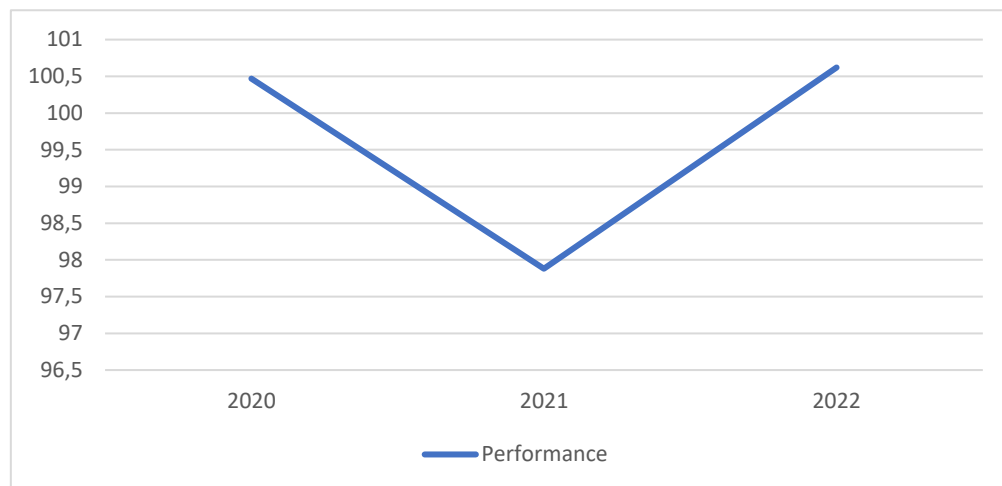
Government agencies and institutions make public policy. After a policy is established, administrative departments are responsible for executing it by deploying financial and human resources. According to Reynaldo (2023), actions taken by public authorities (executive and legislative) that aim to promote or prevent change are public policies. Public policy is the work that the government does to solve problems and produce something Agustino (2016). According to Putri (2016), evaluation involves collecting information by comparing objects and indicators to determine the results of planned activities to achieve goals. According to Andari (2017), it is related to whether the policy evaluation has been carried out by using an approach that is by the problem to be solved, aiming at the core problem, following accepted procedures optimally, and utilizing existing resources optimally.

According to Bundi and Phillip (2022), policy evaluation is the process of determining the source of information available to policy makers to improve legislation. According to Vroost & Ellen (2019), there are two important functions of evaluation, namely first, providing information about benefits, increasing accountability, and solving problems. Second, evaluation can provide policy improvements. Ex-ante evaluations furnish strategic insights regarding critical decisions to be made during the initial stages of policy formulation. Buyle et al. (2019) suggest ex-ante policy evaluation to ensure development with a more linear process, including continuous improvement and minimizing disruptive changes. Samset & Christensen (2017) describe ex-ante evaluation as information on critical decisions during the early stages of policy development, where there is the most incredible opportunity to influence the direction of policy addressing public issues effectively. There are three categories of policy evaluation: ex-ante, ongoing evaluation, and ex-post evaluation. Ongoing evaluation aims to find and weigh the effects of programs that are being implemented. The point of Ongoing evaluation is to convey knowledge about the policy implementation process. In particular, it is about providing information about the series of policy implementation towards specific stages that point in the right direction about what is expected. Furthermore, ex-post evaluation is a common type of policy evaluation; Jong et al. (2019) suggest that ex-post evaluation can be used to check whether the program provides the expected benefits and to learn which programs are more optimal and which are less than expected.

The Bandung City Education Office, as a local government agency closely connected to the community, views the evaluation of the allowance policy as essential for organizing and enhancing employee welfare. This effort addresses fundamental needs, particularly equity considerations. We hope that the evaluation of the implemented performance allowance policy can motivate employees, improve their welfare, and enhance their sense of justice, enabling them to work towards achieving their individual and institutional work goals. The importance of evaluating the performance allowance policy is to show the advantages or disadvantages of the system used. The information and observations obtained at the acquisition of the evaluation will be a review of the organization's leadership in determining a policy. Therefore, more comprehensive research is needed to find phenomena related to evaluating performance allowance policies. It can be formulated to what extent the evaluation of the performance allowance policy at the Bandung City Education Office. The author found several phenomena in the field of the Bandung City Education Office, among others:

1. The workload borne by some employees exceeds the normal workload, so the processing time cannot be on time. This will impact the provision of performance allowances due to the non-achievement of employee work goals.
2. The policy of providing performance allowances is based only on the level of position, and some employees feel that this is unfair because employees expect their assessment to be based on knowledge, achievement, skills, and working conditions. Based on existing policies in Bandung City related to the Determination of Standardization of Additional Civil Servant Income, namely the Decree of the Mayor of Bandung Number: 841/Kep.048-BKPSDM/2022.
3. The policy of providing performance allowances still needs to change employees' behavior toward improving performance, which is marked by organizational performance targets that tend to fluctuate.

Graph 1. Graph of Average Performance Achievement of Bandung City Education Office



Source: Government Agency Performance Report of the Bandung City Education Office (2023).

The explanation of the phenomenon (problem statement) in this study from the previous description is that the evaluation of the performance allowance policy has not run optimally. Based on the problem statement, the research aims to investigate, analyze, and comprehensively understand the evaluation of the performance allowance policy at the Bandung City Education Office, focusing on enhancing performance within the office through policy evaluation. The central research question is, "What is the evaluation of the performance allowance policy at the Bandung City Education Office?"

Based on previous research from Kejeh (2019), "Evaluation of the Provision of Performance Allowances Study at the Environmental Health and Disease Control Engineering Center Class I Manado," the study findings indicate that the policy evaluation implementation has been successful despite shortcomings in implementation. Equalizing the amount of performance received is carried out according to procedures, but there are obstacles in determining the class of positions outside the workload.

Research by Marlian et al. (2021), "The Evaluation of Policy Implementation on ASN Performance Appraisal System," raised the ASN performance appraisal system issue in Bandung Regency. The results showed that the policy on SASIKAP was effective, efficient, good enough, equalization, responsive, and appropriate.

Rheny et al. (2021) research, "The Impact of Remuneration Policy on Increasing Lecturer's Motivation and Performance at Universitas Padjadjaran," examines the impact of remuneration policies in efforts to improve the performance of Padjadjaran University lecturers. His research found that the remuneration policy had a significant impact on efforts to increase lecturer motivation and performance. What distinguishes this research is the issues raised, the theory used, and the research results.

From some of the existing literature, there are research gaps that can be analyzed, namely in the implementation of the policy, there has been no discussion regarding delays in payment of allowances, fairness in the distribution of performance allowances, and the impact of performance allowances on employee motivation and welfare. This research introduces a novel approach by examining the practice of phenomena related to evaluating performance allowance policies using Dunn's policy evaluation framework. In general, research on performance allowance policies in education, particularly in Indonesia, is limited. In many regions, this policy has not been evaluated in depth. Therefore, this research will make a scientific contribution by analyzing the effectiveness of the performance allowance policy in the Bandung City Education Office through a more detailed and data-driven methodology and providing recommendations for improving the policy. This research provides scientific novelty in performance allowance policy evaluation by adopting a more comprehensive and evidence-based evaluation approach, which has not been widely applied to the Bandung City Education Office. This

study fills a gap in the literature on performance allowance policy evaluation at the local level, particularly in the context of education in a large city in Indonesia.

Previous studies indicate a need for more comprehensive research in this specific area. The study aims to develop a policy framework for evaluating performance allowance policies to enhance employee performance in institutions such as the Bandung City Education Office.

B. METHOD

This research utilizes subjective data taken from the perspective of informants (actors under study) without any additions or subtractionst. (1) primary data, (2) secondary data. The author collected primary data from the institution and organization under study, namely the Bandung City Education Office. Data collection methods included participant observation and interviews. The required data encompassed organizational target achievements, the community satisfaction index, and employee data from the Bandung City Education Office. Meanwhile, secondary data is obtained from scientific journals and previous literature, aiming to establish a theoretical foundation. Informants are selected based on specific considerations; for example, they are considered to have the information or data that the author expects. Data analysis activities are collection, condensation, data display, and conclusion drawing/ verification Miles et al. (2014). Observation is gathering information and data through direct observation of objects to understand the actual situation. An in-depth interview is a way of collecting information through oral interviews with agreed objectives. Documents are records of past events. The following are data collection and data analysis techniques:

Table 1. Data collection

| No | Dimensions | Data | Data Collection Techniques |
|----|-----------------------|--|---|
| 1. | Effectiveness | - Organization Performance Report (LAKIP) - Employee Performance Objectives (SKP) - Interview result | a. Interview b. Documents c. Observation d. Literature Study |
| 2. | Efficiency | - Financial Report - Recap of Performance Improvement Activities - Interview result | a. Interview b. Documents c. Literature Study |
| 3. | Adequacy | - Amount of Performance Allowance provided - Workload - Interview result | a. Interview b. Documents c. Observation d. Literature Study |
| 4. | Equity | - Decree of the Mayor of Bandung Number: 841/Kep.048-BKPSDM/2022 - Interview result | a. Interview b. Documents c. Observation d. Literature Study |
| 5. | Responsiveness | - Recapitulation of employee reports of the Bandung City Education Office - Interview results, namely complaints about the provision of performance allowances and opinions about criticism and | a. Interview b. Documents c. Literature Study |

| | | |
|---------------------------|--|---|
| | recommendations for further improvement. | |
| 6. Appropriateness | - About the quality of program objectives and the ideas underlying the performance allowance policy objectives. Data obtained in interviews with informants. | a. Interview b. Documents c. Literature Study |

Source: compiled by the author (2024)

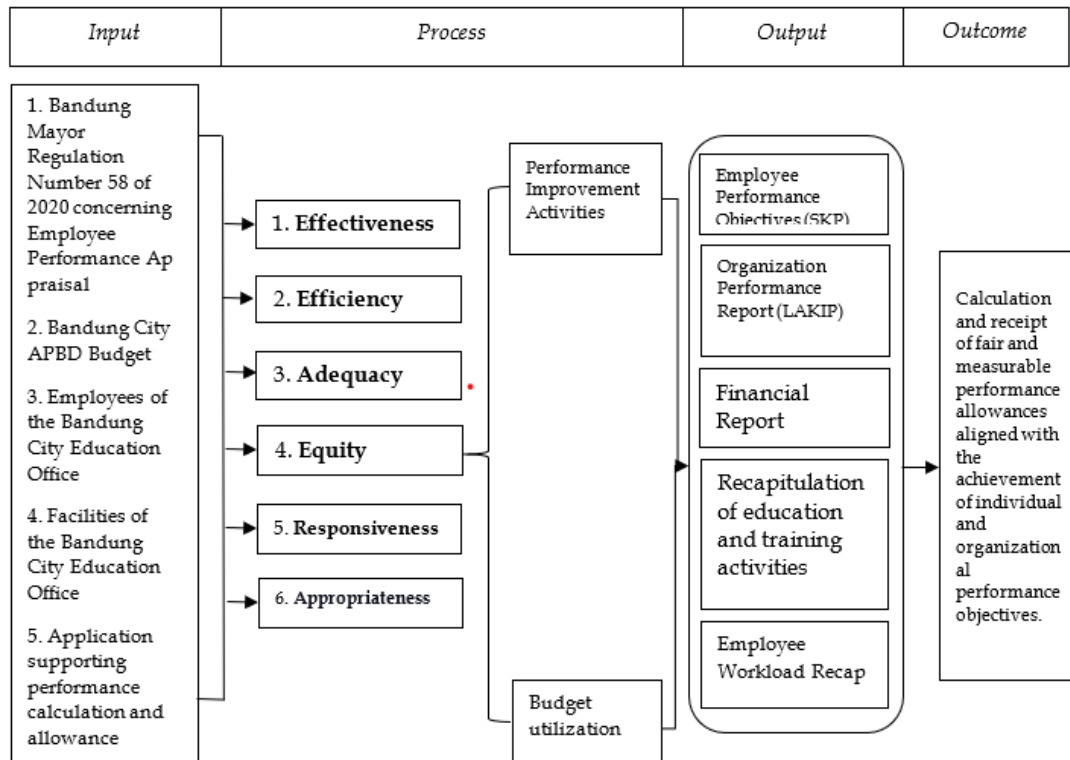
The use of techniques for determining informants Purposive technique. Informants are selected through certain considerations, for example, they are considered to have information or data that the author expects:

Table 2. Informants

| No | Informans | Amount |
|----|--|--------|
| 1. | <i>Ketua Tim Bagian Keuangan Sekretariat Daerah Kota Bandung</i> | 1 |
| 2. | <i>Kepala Badan Kepegawaian dan Pengembangan Sumber Daya Manusia Kota Bandung</i> | 1 |
| 3. | <i>Ketua Tim Penghargaan Badan Kepegawaian dan Pengembangan Sumber Daya Manusia Kota Bandung</i> | 1 |
| 4. | <i>Sekretaris Dinas Pendidikan Kota Bandung</i> | 1 |
| 5. | <i>Bendahara Sub Bagian Keuangan Dinas Pendidikan Kota Bandung</i> | 1 |
| 6. | <i>Analisis Sumber Daya Manusia Aparatur Sub Bagian Umum dan Kepegawaian Dinas Pendidikan Kota Bandung</i> | 1 |
| 7. | <i>Pengadministrasi Umum Dinas Pendidikan Kota Bandung</i> | 1 |
| 8. | <i>Penata Laporan Keuangan Sub Bagian Umum dan Kepegawaian Dinas Pendidikan Kota Bandung</i> | 1 |

Source: compiled by the author (2024)

In addition, to facilitate the analysis process and can be used to provide clarity regarding the relationship of the output to be produced in this study using a logic model in the form of input, process, output, and outcome, namely:



Source: compiled by the author (2024)

Figure 1. Logic Model

A logic model is a visual representation of the cause-and-effect relationships between various components in a program or intervention. The model helps explain how inputs, processes, outputs, outcomes, and impacts are linked to achieve the desired goals.

C. RESEARCH FINDING AND DISCUSSION

Based on the theory conveyed by Dunn (2017), namely effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness, researchers analyzed the evaluation carried out by the performance allowance policy monitoring and evaluation team at the Bandung City Education Office. As its function is to improve performance at the Bandung City Education Office and also SKPD in Bandung City which uses the Bandung Mayor Regulation No.58 of 2020 concerning Employee Performance Appraisal policy so that it can develop even better, the monitoring and evaluation team to see the extent of the expected results with a predetermined plan. According to Iryani et al. (2022), performance allowance is an allowance given to employees that is a function of the successful implementation of bureaucratic reforms and is based on the employee's performance achievements in line with the performance achievements of the organization where the employee works.

Effectiveness

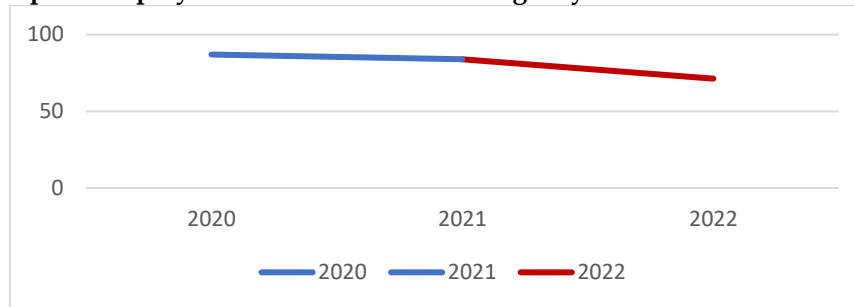
These criteria determine if the policy implementation has met the set targets within the specified timeframe, indicating the effectiveness of the policy in achieving its objectives. Data collected from the field provide information on employee performance achievements as follows:

Table 3. Recapitulation of Employee Performance of the Bandung City Education Office

| Years | SKP Score | Work Behaviors | Performance Score (SKP+ Work Behaviors) | Predicate |
|-------|-----------|----------------|---|-------------|
| 2020 | 56.75 | 30.26 | 87.01 | Good enough |
| 2021 | 56.35 | 27.55 | 83.90 | Good enough |
| 2022 | 49.48 | 21.80 | 71.28 | Good enough |

Source: compiled by the author (2024)

Graph 2. Employee Performance of Bandung City Education Office



Source: compiled by the author (2024)

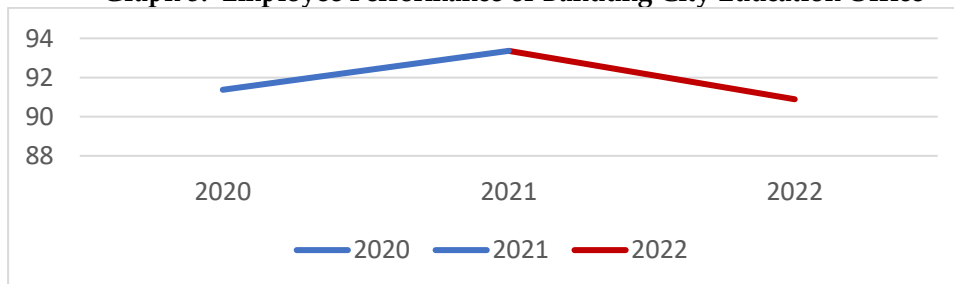
Based on field data, in 2020, employees achieved a relatively high performance score of 87.01, meeting the established standards for SKP and work behavior. Although slightly lower than the previous year, the 2021 performance score remains sufficient, indicating that employees have maintained adequate performance quality despite a slight decline. In 2020, there was a significant decrease in the performance score of 71.28 compared to previous years. This is due to various factors, such as job demands, policy changes, or external factors that affect employee performance.

Table 4. Recapitulation of Employee Performance of the Bandung City Education Office

| Years | SKP Score | Work Behaviors | Performance Score (SKP+ Work Behaviors) | Predicate |
|-------|-----------|----------------|---|-----------|
| 2020 | 53.48 | 37.91 | 91.38 | Good |
| 2021 | 55.20 | 38.16 | 93.36 | Good |
| 2022 | 51.69 | 39.20 | 90.89 | Good |

Source: compiled by the author (2024)

Graph 3. Employee Performance of Bandung City Education Office



Source: compiled by the author (2024)

Based on field data, in 2020, employees achieved a high-performance score of 91.38, indicating they met the standards set by SKP and work behavior aspects. In 2021, employee performance improved significantly to 93.36, which is classified as good. Although slightly lower than the previous year, the 2022 performance score remains in the excellent category, demonstrating that employees have maintained performance quality despite a slight decrease. This can indicate that implementing the performance allowance policy can maintain the performance of some existing employees by providing employee performance allowances to motivate them to work optimally and improve discipline.

According to the effectiveness criteria research findings, evaluating the Performance Allowance Policy at the Bandung City Education Office has been deemed adequate, although challenges are encountered during its implementation. Despite the existence of Bandung Mayor Regulation No. 58/2020 on Performance Appraisal policy and having implemented several performance improvement programs, it can be seen that some employees still need to make significant changes to individual achievements and main achievements at the Bandung City Education Office.

Efficiency

Efficiency was discussed based on the evaluation of the Performance Allowance Policy at the Bandung City Education Office conducted by the Bandung City Performance Allowance Policy Monitoring and Evaluation Team. Researchers use indicators related to the usefulness of policies and resources. This indicator researchers explore the efficiency of the resources used in carrying out the performance allowance policy at the Bandung City Education Office. The resource here is the use of the budget, and its usefulness is the timeliness of granting allowances and performance appraisals.

Table 5. Total Local Revenue (PAD)

| Years | Budgets | Realizations | % | Criteria |
|-------|-------------------|----------------------|-------|-----------|
| 2020 | 2.264.814.094.039 | 2.063.783.773.735,92 | 91.12 | Efficient |
| 2021 | 2.409.804.328.188 | 2.196.971.884.100 | 91.13 | Efficient |
| 2022 | 3.042.796.596.349 | 2.759.323.397.868,39 | 90.68 | Efficient |

Source: Bandung City Budget Realization Report (2024)

Overall, despite fluctuations in several components of local revenue (PAD), Bandung City shows a reasonably stable realization ranging from 90% to 91%, indicating a relatively good ability to manage and optimize regional revenue sources so that it becomes the principal capital so that in carrying out the performance allowance policy at the Bandung City Education Office can run efficiently.

Table 6. Operational Expenditure (Employee Expenditure) of Bandung City Education Office 2020-2023

| Years | Budgets | Realizations | % | Criteria |
|-------|----------------------|--------------------|-------|-----------|
| 2020 | 1.053.039.253.272,48 | 916.319.386.226,00 | 87,02 | Efficient |
| 2021 | 1.065.970.885.687,00 | 969.228.669.559,00 | 90,92 | Efficient |
| 2022 | 1.159.001.933.026 | 923.804.401.516 | 79,71 | Efficient |

Source: Financial Report of Bandung City Education Office (2024)

Personnel expenditure includes expenditure on salaries and employee benefits. The budget allocated for personnel expenditure is taken from the total available operational budget. From the data presented, it can be seen that the reality of personnel expenditure tends to be above 87% of the budget allocated each year except in 2022, which shows a realization of around 79.71%, which shows a decrease in realization and has the potential for adjustments in expenditure due to budget refocusing or there are several changes or adjustments. The local government directly determines the budget allocated for personnel expenditure based on its financial capacity, supported by local own-source revenue (PAD). Thus, the Bandung City government and the leadership of the Bandung City Education Office may contemplate strategic measures to enhance the effectiveness of local revenue management. This includes organizational leaders making informed decisions about budget allocation and ensuring adequate funds to support various operational requirements, such as providing employee performance allowances.

Therefore, the research findings on the efficiency criteria of the performance allowance policy focus on the promptness of allowance disbursement and budget utilization, as well as efforts to maximize the performance allowance policy. From the results of interviews that have been carried out, it can be seen that the policy of Mayor Regulation Number 58 of 2020 concerning Performance Appraisal is classified as efficient in terms of budget use, and even though the timeliness of granting allowances and performance appraisals still has to be improved so that it runs optimally at the Bandung City Education Office.

Adequacy

By using this adequacy criterion, researchers aim to elucidate the effectiveness of policy adequacy in addressing current problems and fulfilling needs. These needs are based on the objectives to be achieved through the program. The adequacy criterion emphasizes the link between desired outcomes and policy alternatives. Adequacy is the standard for the performance allowance policy evaluation process at the Bandung City Education Office.

Table 7. Bandung City Allowances

| Job Class | Workload Allowances | Achievement Allowances |
|-----------|---------------------|------------------------|
| 15 | 31.061.974 | 15.530.987 |
| 14 | 23.647.023 | 10.641.160 |
| 13 | 21.223.455 | 8.489.382 |
| 12 | 16.970.279 | 6.788.112 |
| 11 | 13.120.147 | 2.624.029 |
| 10 | 11.412.512 | 2.282.502 |
| 9 | 9.927.613 | 1.985.523 |
| 8 | 7.979.213 | 1.196.882 |
| 7 | 7.035.241 | - |
| 6 | 6.113.543 | - |
| 5 | 5.098.508 | - |
| 4 | 3.021.770 | - |
| 3 | 2.496.752 | - |
| 2 | 2.065.071 | - |
| 1 | 1.633.389 | - |

Source: Decree of the Mayor of Bandung Number: 841/Kep.048-BKPSDM/2022 (2022)

Table 8. Allowances Based on Professional Scarcity

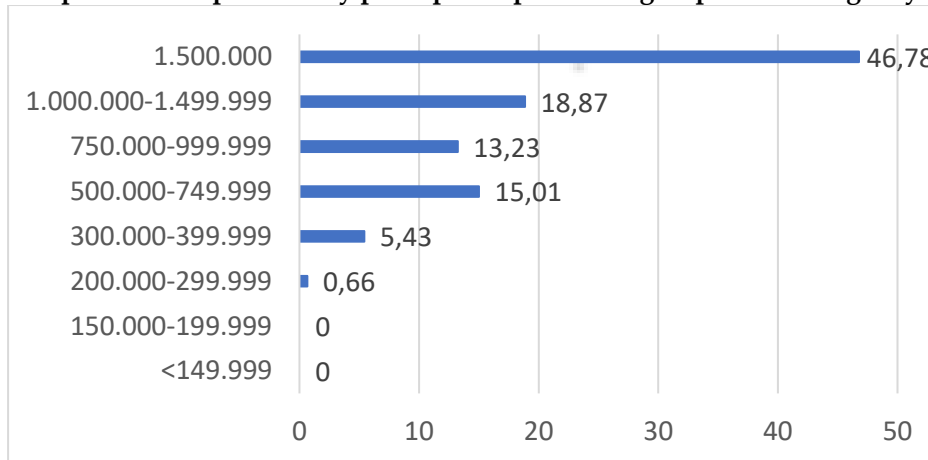
| Job Class | Basic Allowances | Workload | Amount of Allowance |
|-----------|------------------|----------|---------------------|
| 15 | 31.061.974 | 40% | 12.424.790 |

Source: Decree of the Mayor of Bandung Number: 841/Kep.048-BKPSDM/2022 (2022)

The data shows that the Bandung City government has prioritized employee welfare within the local environment. Allowances are given to employees based on their competencies and performance to fulfill their needs and enhance their performance. Both the competencies possessed and the performance produced are equally rewarded with rewards. The performance allowance policy is part

of the bureaucratic reform effort, which includes activities to develop an allowance system based on work performance and a decent level of living. This salary is equitable and appropriate relative to the workload and responsibilities.

Graph 4. The Population by per capita expenditure group in Bandung City in 2022



Source: BPS (2023)

Community consumption is all expenditure on the purchase of goods and services by the community with the aim of consumption not used for further processing. From the data gathered from the 2023 national socio-economic survey (Susenas) by the Central Bureau of Statistics, it can be seen that the majority of the population of Bandung City, 46.78%, is in the per capita monthly expenditure group of Rp.1.500.000 or more. From the above data, it can be concluded that employees with the lowest income in the performance allowance are sufficient to meet the basic needs of consumption and non-consumption.

Through interviews regarding adequacy criteria in Bandung Mayor Regulation Number 58 of 2020 concerning Performance Appraisal, when aligned with the theory used, it is found that the evaluation of the performance allowance policy at the Bandung City Education Office meets adequacy standards in terms of the nominal amount provided. However, to ensure employee welfare, there is a need for further evaluation regarding regional certainty, integrating position evaluation data with existing workloads in applications. This is based on the adequacy criteria according to the theory seen in how far the results produced can solve the problem. Researchers say that the existence of the Bandung Mayor Regulation Number 58 of 2020 concerning Performance Appraisal policy still has great potential to solve problems if improvements are continuously made in the implementation of Monitoring and Evaluation to create a solution to realize the creation of fair and measurable allowances in line with the achievement of individual and organizational performance goals.

Equity

The following criterion in this research discussion is equity, which refers to whether costs and benefits are distributed equally within groups. Equity can be used to design policies related to income distribution, educational opportunities, and public services. The equity criterion describes how well all target groups can receive the distribution of policy benefits. A policy can be considered effective, efficient, or sufficient but is considered a failure due to inequitable distribution of benefits.

The research findings on implementing the performance allowance policy at the Bandung City Education Office have yielded employee advantages. However, on the other hand, the equalization criteria show that some employees who have not benefited from the provision of performance allowances based on achievement have caused jealousy problems between employees who get and those who do not benefit from this policy. This is due to the results of position evaluation calculation, which is different from what employees expect. The outcome of the performance allowance policy includes conducting performance assessments and distributing equitable and quantifiable performance allowances based on individual and organizational performance accomplishments. From the

informants' statements, it can be seen that policy design by local governments needs to be supported by sufficient resources because it will only be carried out optimally if resources are feasible in policy design by local governments.

Table 9. Achievement Allowances

| Job Class | Basic Allowances | Achievement Allowances | Amount of Allowance |
|-----------|------------------|------------------------|---------------------|
| 15 | 31.061.974 | 50% | 15.530.987 |
| 14 | 23.647.023 | 45% | 10.641.160 |
| 13 | 21.223.455 | 40% | 8.489.382 |
| 12 | 16.970.279 | 40% | 6.788.112 |
| 11 | 13.120.147 | 20% | 2.624.029 |
| 10 | 11.412.512 | 20% | 2.282.502 |
| 9 | 9.927.613 | 20% | 1.985.523 |
| 8 | 7.979.213 | 15% | 1.196.882 |
| 7 | 7.035.241 | - | - |
| 6 | 6.113.543 | - | - |
| 5 | 5.098.508 | - | - |
| 4 | 3.021.770 | - | - |
| 3 | 2.496.752 | - | - |
| 2 | 2.065.071 | - | - |
| 1 | 1.633.389 | - | - |

Source: Decree of the Mayor of Bandung Number: 841/Kep.048-BKPSDM/2022 (2022)

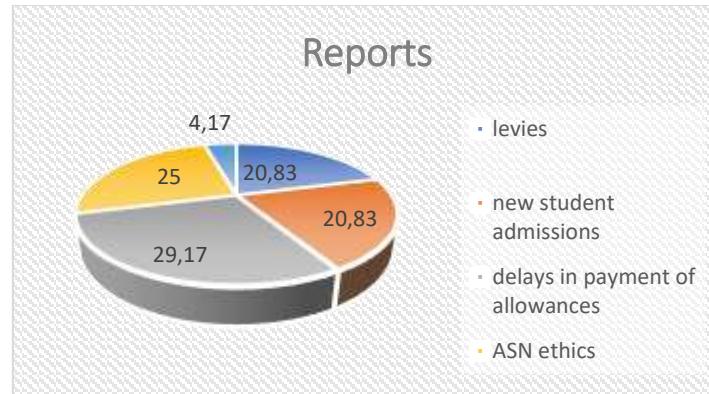
Equity in performance allowance policy is significant because it can affect motivation, job satisfaction, and the organization's overall image. Employees feel valued and rewarded for their contributions when performance allowances are provided based on clear, objective criteria and equal opportunity. This can increase motivation to work harder and contribute better to organizational goals. Fairness in providing performance allowances helps build trust and can also contribute to retaining competent and well-performing employees. Conversely, unfairness in providing performance allowances can lead to dissatisfaction among employees who feel they need to be treated fairly. This can lead to internal conflict and lower overall morale.

According to the findings from the equity criteria research, it appears that fairness in the Evaluation of the Performance Allowance Policy at the Bandung City Education Office, as indicated by the interview results, tends to be lacking despite uniform nominal allowances being allocated to all agencies in the city of Bandung, but in the aspect of equity in the opportunities provided has not been running. Several employees at the Bandung City Education Office express dissatisfaction with the opportunities available under the implementation of Bandung Mayor Regulation Policy No. 58 of 2020 regarding Performance Appraisal. However, this policy still has a huge opportunity to solve employee performance problems in Bandung, especially at the Bandung City Education Office, provided that gradual improvements are made.

Responsiveness

From the results of research conducted, information can be obtained that from the results of internal and external evaluations of the Bandung City Education Office, it was found that in 2023, there were 24 reports with the following types of violations:

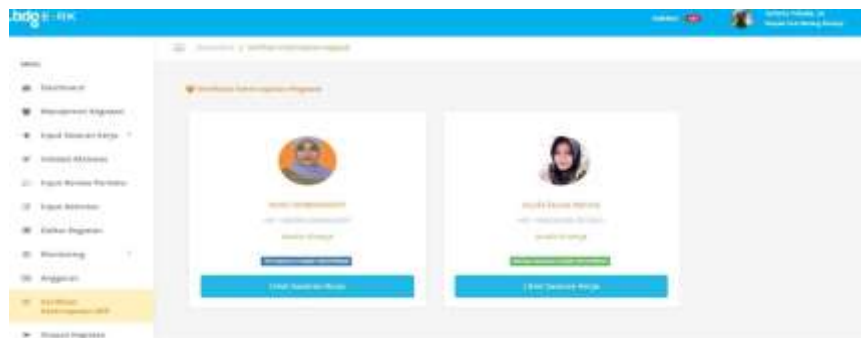
Graph 5. Bandung City Education Office Report 2023



Source: complied by the author (2024)

The data above shows that there were 24 reports of violations in 2023, including levies 20.83%, new student admissions 20.83%, bullying 4.17%, ASN ethics 25%, and the highest number of reports concerning delays in payment of allowances, which accounted for 29.17%. Delays in the payment of allowances are one of the most common complaints due to budget conditions and the condition of Bandung City, where additional steps are needed to shift the budget. The follow-up of the Education Office to reports of violations of the ASN code of ethics is a refund, employee coaching, improvement in ASN performance, dishonorable dismissal, and a warning letter.

Information can be obtained that the use of applications can help support the performance allowance policy. Further explanation of the applications used is as follows:



Source: <https://kinerja.bandung.go.id/> (2024)

Figure 2. Electronic Application of Performance-Based Remuneration (e-RK)

The e-RK system is an application that contains an ASN performance assessment mechanism and tracks the allowances obtained by ASN employees through an electronic system. The e-RK application aims to increase efficiency, transparency, and accountability in implementing city government activity programs and ensure the achievement of predetermined development goals.



Source: mangbagja.bandung.go.id (2024)

Figure 3. Performance Bandung Management (Mangbagja)

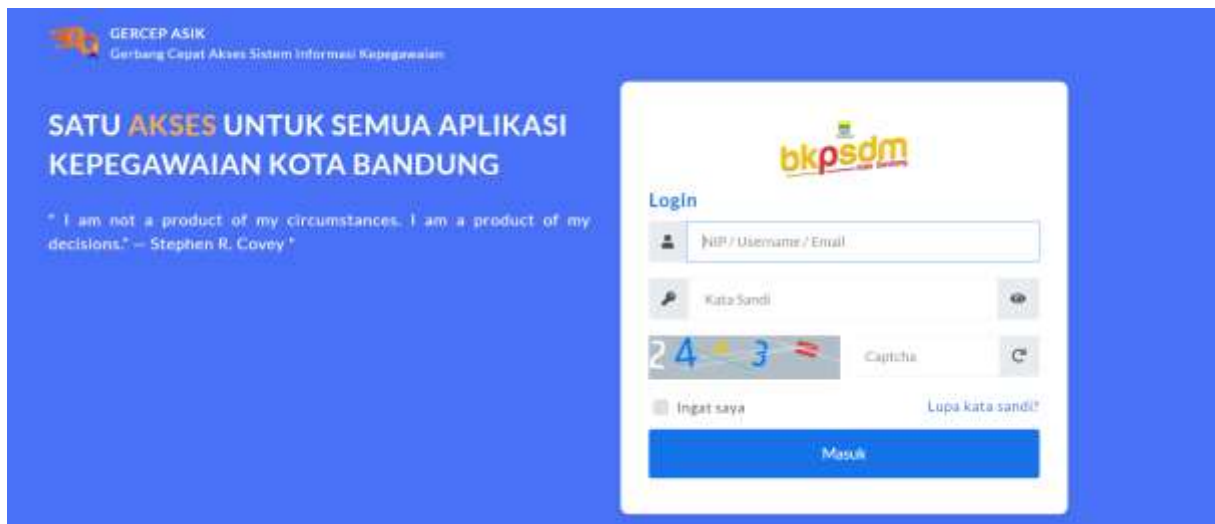
Bandung Performance Management System (mangbagja) is an application that contains reports on ASN performance assessment and evaluation within the Bandung City government.



Source: <https://simantul.bandung.go.id/> (2024)

Figure 4. Monthly Allowance Management System Application

The monthly allowance management system is an application used for monthly ASN performance reporting. Its nominal form has been changed according to each individual's performance.



Source: <https://gercep-asik.bandung.go.id/> (2024)

Figure 5. Personnel Information System Quick Access Gate Application

The fast access gate for staffing information (gercep asik) is a staffing application built to facilitate access to ASN users within the Bandung City government. All the applications above are directly integrated so that they can facilitate ASN and increase efficiency, transparency, and accountability related to the implementation of performance reporting and the process of granting allowances. Utilizing the application can also facilitate the execution of the performance-based bonus policy at the Bandung City Education Office.

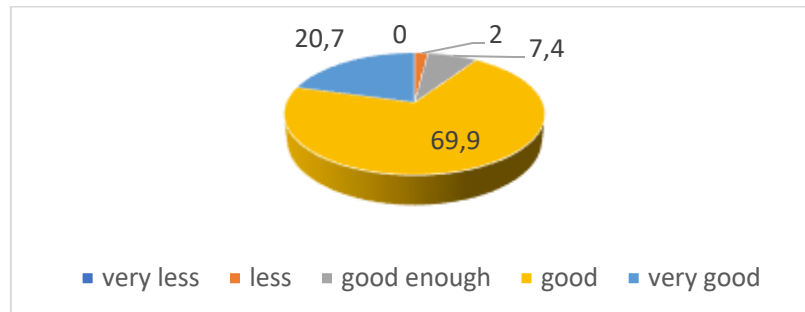
Information systems supporting performance allowance policies can enable more efficient collection, processing, and storage of performance allowance data, reducing reliance on error-prone and time-consuming manual processes. Allowing easy and quick access to information related to performance allowances with data that is structured and available in real-time, agency leaders can make better decisions regarding the assessment and granting of performance allowances and also allows greater transparency in the process of assessing and granting performance allowances all decisions and processes can be tracked electronically which increases accountability and reduces the potential for abuse or error.

A positive employee response to the performance allowance policy can significantly impact its effectiveness. When employees feel that the performance allowance policy is evaluated correctly and fairly, they are likely to feel valued and recognized for their contributions, which can increase motivation to work hard and contribute better to organizational goals. Evaluations that consider employee feedback can help identify aspects of the policy that need to be improved or adjusted to meet better employee expectations, which can increase overall job satisfaction levels. Evaluations that consider employee responses can help agencies effectively address performance issues and can help determine improvements needed to increase policy effectiveness. Ultimately, evaluations responsive to employee feedback can lead to improvements that increase efficiency and productivity; when performance benefit policies successfully motivate and satisfy employees, this can contribute positively to achieving organizational goals.

Based on research findings regarding responsiveness criteria, the Evaluation of the Performance Allowance Policy at the Bandung City Education Office tends to be relatively good and is already in operation. Some employees at the Bandung City Education Office find satisfaction in utilizing applications to support the implementation of Bandung Mayor Regulation Policy No.58 of 2020 on Performance Appraisal. However, there remains significant potential for this policy to address the issue of meeting needs in Bandung, particularly within the Bandung City Education Office.

Appropriateness

According to Dunn's theory, the criterion of precision relates to substantive rationality because precision statements relate to the substance of the desired goal, not the means or instruments to achieve it. Precision can be called the price or value of the assumptions underlying these goals and program objectives.



Source: compiled by the author (2024)

Graph 6. Employee Performance Achievement of the Bandung City Education Office Based on Predicates

The data above shows that the performance of employees of the Bandung City Education Office is achieved by the majority of employees, who have a performance in the excellent category of 69.9% and an outstanding category of 20.7%. This shows that implementing a performance allowance policy and strategies for improving employee performance has been considered appropriate. However, there are still 7.4% in the sufficient category and 2% in the insufficient category, so further efforts are needed to improve performance gradually and continuously so that the performance of existing employees can be run optimally. Deficiencies in performance improvement are due to excessive workload and demotivation of the work environment.

From the research findings mentioned above, it is necessary to make several systematic and planned efforts to achieve accuracy in evaluating agency performance allowance policies. Determine clear and measurable criteria for the right to receive performance allowances and utilize technology and information systems to manage and assist performance allowances efficiently. This system can assist in collecting data, speeding up the submission process, and providing transparency in handling allowances.

Thus, the various efforts in the performance allowance policy at the Bandung City Education Office have had quite good results because they have brought direction to the necessary steps. However, the problem lies in the discrepancy between the expected goals and the results achieved. This is because implementing the Monitoring and Evaluation team still has obstacles. Researchers observe from the evaluation results that the accuracy criteria have effectively addressed the issues. However, there is a need for further efforts to optimize the implementation process of Bandung Mayor Regulation Number 58 of 2020 on Performance Appraisal, particularly within the Bandung City Education Office.

D. CONCLUSION AND RECOMMENDATION

Conclusion

Bandung Mayor Regulation No.58 of 2020 has been running for three years in Bandung City, especially in the Bandung City Education Office. This policy can maintain performance effectiveness at the Bandung City Education Office in terms of both performance appraisal and performance allowance. The development and improvement of the system to support this performance allowance policy is a form of government attention in improving assessment and providing benefits that are more efficiently responsive. However, some things could be improved with its application. Based on findings from researchers in the field, several obstacles have been identified: the lack of integration between data at the Bandung City Education Office and the Bandung City Human Resources Personnel and

Development Agency, inadequate employee awareness of their duties and responsibilities, constantly changing budget policies, and a limited number of verifiers that are not proportional to the number of employees, thereby causing delays in the allowance distribution process.

Recommendation

Based on research findings and the internal evaluation conducted by the monitoring and evaluation team, the implementation of Bandung Mayor Regulation No.58 of 2020 on Performance Appraisal should be continued due to its effective achievement of objectives. Enhancements in its implementation should include:

1. Data integration in information systems or applications related to performance allowances. To ensure that the performance allowance policy at the Bandung City Education Office is appropriately implemented, researchers suggest that policy implementors coordinate data related to performance appraisals and the provision of performance allowances both at the Bandung City Education Office and at the Bandung City Personnel and Human Resources Development Agency to minimize errors when retrieving data in the application.
2. Criteria for equalization in the performance allowance policy. For the performance allowance policy at the Bandung City Education Office to be implemented evenly, equal opportunities should be given, and attendance and discipline standards used as a reference for calculating performance allowances should also be added to the criteria for assessing work performance or given evenly to all positions.

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