

IMPLEMENTATION OF PERFORMANCE ALLOWANCE POLICY IN IMPROVING PERFORMANCE OF EMPLOYEES, MINISTRY OF RELIGION, GORONTALO REGENCY

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ABSTRACT

This study aims to: 1) Knowing and describing the implementation of the policy of providing Performance Allowances in improving employee performance at the Ministry of Religion of Gorontalo Regency, 2) Knowing and describing the factors that influence the implementation of the policy of providing Performance Allowances in improving employee performance at the Ministry of Religion of Gorontalo Regency.

This study uses a qualitative method. The informants of this research are employees of the Ministry of Religion of Gorontalo Regency. This research is also a type of qualitative descriptive research because this approach is more sensitive in capturing various information phenomena.

The results of the study show that: 1) The implementation of the policy of providing Performance Allowances is not in accordance with the Regulation of the Minister of Religion No. 11 of 2019 concerning the Provision of Employee Performance Allowances at the Ministry of Religion. a) the aspect of employee attendance still needs to be improved because the level of absenteeism and tardiness of employees is still too high, b) aspects of the main and functional duties still need to be reviewed because it creates social jealousy for employees who are not included in structural positions, c) aspects of the length of work still need improvements because it is not in accordance with the workload of employees, d) aspects of the quality of work produced by employees still need to be improved, because many employees do not have accuracy in their work, 2) Factors that influence the provision of Regional Performance Allowances include: work performance, expertise work and leadership

Keywords: TKD policy, employee performance

INTRODUCTION

The State Civil Apparatus is an employee who has met the criteria that have been determined through a preliminary selection, then appointed by an authorized official and entrusted with tasks in a position and is paid according to the applicable laws and regulations. The State Civil Apparatus has an important role as the spearhead of the organization's driving force to realize the objectives of the organization government as a servant of the state and public servant by devoting

his thoughts, energy, heart, abilities and innovations. The outpouring carried out by Civil Servants properly will certainly have a positive impact on government organizations, and vice versa.

Every employee of every organization has differences in each individual, especially regarding creativity, ability, knowledge, initiative, and other things. Some of these things, if properly combined with employees, will indirectly facilitate the organization in achieving its goals. One form of effort to facilitate the achievement

of these goals, the organization can pay attention to employees by prospering their employees through the provision of adequate compensation. Compensation is everything that is received by employees as remuneration for employee work [1]. The provision of performance allowances for regional ASN adjusts to the capabilities of each region

Performance allowances for State Civil Apparatus are the government's effort to realize more public services on the basis of obtaining the performance of each employee. The performance allowance itself can increase or even decrease according to the resulting performance achievement. The provision of performance allowances is a form of appreciation for the work performance of each employee in carrying out their duties and functions, including additional tasks given [2]. with their leaders every year.

The implementation of the provision of Performance Allowances at the Ministry of Religion of Gorontalo Regency refers to the performance assessment produced by Civil Servants who work within the Ministry of Religion Gorontalo Regency. As explained in the Regulation of the Minister of Religion No. 11 of 2019 concerning Provision of Employee Performance Allowances at the Ministry of Religion where performance is assessed based on action achievements which include work discipline, main duties and functions of employees, quality of work results, work period, compliance with work regulations, responsibility, teamwork, and achievement results which include productivity, effectiveness, efficiency, performance benefits, and work speed.

However, in reality the provision of Performance Allowances at the Ministry of Religion of Gorontalo Regency is still not in accordance with predetermined regulations. Some of the problems in implementing the Performance Allowance

are: Performance Allowance is still based on the workload and strategic location of the agency, not on employee work performance, the amount of Performance Allowance given to each agency is different, resulting in jealousy between government agencies, In addition there are still complaints for leaders on the performance of their subordinates even though they have been given performance allowances in accordance with their respective class positions. Whereas the purpose of this performance allowance is to improve employee performance and provide satisfaction for the work they do.

The data found by researchers at the Ministry of Religion of Gorontalo Regency showed that the local government's policy regarding the provision of performance allowances was not optimal. It is said to be not optimal because the Performance Allowance is still based on the workload and strategic location of the agency, not on the work performance of employees, the amount of the Performance Allowance given to each agency is different, resulting in jealousy among government agencies, the provision of regional allowances has not changed the level of employee discipline.

Based on the data above, of course, the implementation of regulatory policies has not been going as expected. Epistemologically the term policy comes from the English "policy". However, most people think that the term policy is the same as a decision. In fact, the terms policy and decision are two very different terms. The difference that we can see from the two terms lies in their scope and importance. Public policy is a series of interrelated choices made by government agencies or officials in areas related to government duties [3]. In a broader sense, public policy is the relationship between a government unit and its environment [4].

There are several experts who express their opinion about public policy. So that

public policy has a variety of definitions, defining public policy as a set of actions taken by the government by leading to the goals produced by a person, group or government in a certain environment with obstacles so as to achieve the desired goals and objectives [5].

From the opinions of several experts, it can be concluded that public policy is an effort made by the government in order to achieve the goals proposed by individuals or groups in order to solve the problems being faced which are expected to provide solutions to public problems. In implementing the policy, of course, there will be obstacles. Therefore, to determine a policy is not an easy matter, the policy to be made must be adjusted by taking into account the values that exist in society.

Policy making on the one hand is a process that has a bottom-up logic, in the sense that the policy process begins with the delivery of aspirations, requests or support from the community.

Implementation is action-oriented to achieve the goals that have been set in a decision. This action seeks to transform these decisions into operational patterns and seeks to achieve large or small changes as previously decided. Implementation is essentially an effort to understand what should happen after a program is implemented. The policy implementation process does not only involve the agencies responsible for implementing the policy, but also involves networks of political, economic, and social forces. In practical terms, policy implementation is the process of implementing basic decisions. The process consists of several stages, namely the stages of ratifying laws and regulations, implementing decisions by implementing agencies, availability of target groups to carry out decisions, the real impact of decisions whether desired or not, the impact of decisions as expected by the implementing agency, and efforts to improve policies or policies. regulations

Performance is a result that can be obtained from someone in carrying out the tasks assigned to him based on skills, experience, sincerity and time. In this sense, we can also interpret performance as a process that is directed at achieving the desired results. The process shows how the work is carried out. Furthermore, another source said that the definition of performance is as follows: "Performance is the overall ability of a person to work in such a way as to achieve work goals optimally and various targets have been created with a small ratio of sacrifices compared to the results achieved [7].

Meanwhile, based on Government Regulation Number 58 of 2005 concerning Regional Financial Management and Minister of Home Affairs Regulation Number 13 of 2006 concerning Guidelines for Regional Financial Management as amended several times, most recently by Regulation of the Minister of Home Affairs Number 21 of 2011, it is stated that regional governments can provide additional income to the State Civil Apparatus in the form of Performance Allowance based on objective considerations by taking into account the regional financial capacity. Performance Allowance is a form of reward or compensation given for the performance of employees.

The provision of allowances is one of the implementation of HR functions related to all types of giving individual awards in exchange for carrying out organizational tasks. Performance Allowance is given to ASN employees and prospective ASN employees who are grouped based on structural position groups and groups of ranks/classes while certain functional officials are grouped into groups based on groups of ranks/classes. Some important information related to the Performance Allowance (Tukin), the purpose of giving Tukin is to

improve the welfare of civil servants and prospective civil servants.

RESEARCH METHOD

This study uses a qualitative method. Expert sources explain that qualitative research is the collection of data in a natural setting, using natural methods, and carried out by naturally interested people or researchers. Qualitative research methods also seek to understand and interpret the meaning of an interaction event, human behavior in certain situations according to the researcher's own perspective.

Through a qualitative approach, the researcher describes and finds a holistic perspective on the Implementation of Performance Allowance Policy in Improving Employee Performance at the Ministry of Religion of Gorontalo Regency. The reason for using qualitative research methods is considered appropriate because of the suitability between the characteristics of qualitative research and the phenomenon under study. The use of this qualitative research method is directed to describe and analyze the Implementation of Performance Allowance Policy in Improving Employee Performance at the Ministry of Religion of Gorontalo Regency.

Furthermore, the data analysis technique is to arrange the order of the data, to organize it into a pattern, category or basic unit of description. The data analysis process begins by examining all available data, both primary and secondary data [8]. The process of data analysis carried out in this research refers to the data analysis process, namely: After the data is read, studied, and analyzed, then the data is reduced, presented, and conclusions are drawn and verified.

RESEARCH RESULT

Implementation of the policy of providing performance allowances in improving performance at the Ministry of Religion of Gorontalo Regency

Provision of regional performance allowances (TKD) is one way to improve employee performance in North Gorontalo Regency. To see how the implementation of the policy of providing regional performance allowances in improving employee performance at the Ministry of Religion of Gorontalo Regency, it can be seen through the following description:

Employee Attendance

In order to achieve the vision, mission and goals of government that have been set together, conducive conditions and harmony are needed between government agencies, employees with one another, each of which has a fairly large role in achieving government goals. Employees are one of the government personnel who have a role as a determining factor for the success of organizational goals, because employees directly interact with the community to provide services. For this reason, employee performance must always be improved. Efforts to improve performance are usually carried out by providing performance allowances.

The purpose of providing regional performance allowances is to improve employee performance so that they are able to provide the best service to the community. Related to the presence of the State Civil Apparatus at the Ministry of Religion of Gorontalo Regency, the researchers found some information presented by the informants as follows: the following: According to the Head of the Ministry of Religion of Gorontalo Regency that:

So far, the leadership, in this case the Ministry of Religion of Gorontalo Regency, has socialized the provision of regional performance allowances based on the level of employee attendance, either through meetings with all employees, through morning apples on every working day, through monthly apples on the 17th, as well as through other activities. or other

meetings with all employees, but from my observation this socialization does not have a positive effect on employee attendance levels. In general, the level of employee attendance in the Ministry of Religion of Gorontalo Regency is still far from expectations, because there are still many employees who are not present, especially at the morning assembly.

The information provided by the two informants above shows that there has been socialization by leaders within the Ministry of Religion of Gorontalo Regency regarding regional performance allowances. The purpose of this socialization is intended to motivate the State Civil Apparatus in increasing employee attendance. On the other hand, the reality is that there are still many employees who come to the office not according to the set hours, namely at 07.30 WITA. Furthermore, the results of an interview with one of the Heads of the Islamic Community Guidance Section who said that:

As the head of the section, I always monitor and mengevaluasi the attitude and behavior of my subordinates in carrying out daily official duties. From the assessment I did, there was indeed an increase in the discipline of my subordinate employees, especially the presence of employees in carrying out daily official duties. Employees seem more obedient and obedient to official regulations. Because the level of attendance is an indicator in determining the amount of regional performance allowances. However, there are still some minor violations, such as being late for work. But overall the discipline of employees has increased

The results of interviews with several informants basically talk about the level of employee attendance, which has actually been stated in local government regulations, especially indicators in the provision of regional performance

allowances. However, in reality there are still employees who lack discipline, namely there are some employees who do not come to work without information and there are employees who are absent in the morning while not absent during the day. This is different from the results of an interview with the Head of the Madrasah Section that

Giving TKD is based on the position of each employee, and not based on the level of employee discipline. In fact, if viewed from the existing rules, the TKD should be based on the value of the achievement of the performance component by the aspect of attendance, and the quality of the work achieved.

The same thing was stated by another employee who works in the Development section which explained that

The amount of TKD paid to employees should be calculated based on discipline and attendance benchmarks within a month. Number of absences/negligence, no morning or afternoon/evening apples, permission to leave the workplace, and the number of leave/permission/sickness in a month are all taken into account to determine the amount of TKD received by an employee in the month concerned. Therefore, the amount of TKD received by an employee in one month will be different from that received in another month according to the value of the results of the calculation of the assessment components in the month concerned. However, it is different from that applied in the Ministry of Religion of Gorontalo Regency, where there has been no deduction for employees who have problems with their attendance at work.

The results of the interview show that in general the level of employee attendance at the Ministry of Religion of Gorontalo Regency is still far from expectations, because there are still many employees who are not present, especially at the morning assembly. In addition, there are

no cuts for employees who often arrive late so that it has not provided a significant deterrent effect for the employees concerned. This phenomenon was repeatedly carried out by the employee concerned.

Facts found in the field show that every year the level of employee attendance has decreased. This can be seen from the level of tardiness and absenteeism of employees which has increased every year. The results of observations made by researchers indicate that the provision of regional performance allowances has not had a positive effect in increasing employee attendance at the Ministry of Religion of Gorontalo Regency. Thus, it can be concluded that the employee attendance aspect still needs to be improved and the regional performance allowance has not had a positive impact on the employee attendance aspect

Implementation of Main Duties and Functions

Every officer on duty at the Ministry of Religion of Gorontalo Regency needs to understand and be aware of their role as state servants and public servants, so that in carrying out their duties and functions they are fully aware of their responsibilities, especially in improving the quality of services. In this regard, the following shows the results of the researcher's interviews with several informants. According to the Head of the Ministry of Religion of Gorontalo Regency that:

We can understand the tasks given by the leadership, in carrying out the task if we find difficulties in handling it, we coordinate with our colleagues or directly to the leadership, to get a solution. In addition, from my observations so far, there are also some employees who work not in accordance with their main duties. And with regard to the provision of regional performance allowances, the provision is in accordance with the

regulations of the Ministry of Religion. Regional performance allowances are given to ASN employees and prospective ASN employees who are grouped based on structural position groups and groups of ranks/classes while certain functional officials are grouped into groups based on rank/class group.

The results of this interview are strengthened by the results of the researcher's interview with the Head of the Sub-Division of Management which explains that:

Talking about the main duties and functions of employees as far as I understand the level of understanding of the tasks listed in the job description is quite good. Because in its implementation we have been given directions or explanations from the leadership regarding the task completion mechanism so that in its implementation there are no significant difficulties.

This is as emphasized by the Head of the Madrasah Section stating that:

Talking about the TUPOKSI, every employee has understood it, but there are still some employees who complain about their TUPOKSI because what they are doing is not in accordance with their TUPOKSI.

Based on the data submitted by several informants above, it can be emphasized that the Government's policy regarding the provision of Performance Allowances has not been optimal because it has not had an effect on the performance of structural officials. The results of the interview can be concluded that in relation to the main and functional duties of each employee, they should be able to understand what their respective duties and functions are. However, from the researchers' observations, it turns out that so far the provision of TKD to lower functional officials also shows that the concept of granting allowances still uses structural

positions to prioritize and subordinate functional positions.

The results of the researcher's observations turned out that the policy of providing regional performance allowances to employees within the Ministry of Religion of Gorontalo Regency was not in accordance with the expected goals. From the existing data shows that it has not provided justice and welfare to employees. This can be seen from social jealousy, especially employees who do not have functional positions. Empirical facts found in the field where it appears that structural officers often leave their duties compared to ordinary staff employees.

According to the researcher, the causal factor for the absence of a positive effect from the provision of regional performance allowances is due to the absence of action or a deterrent effect for structural officials who often leave the office during working hours. Whereas the amount of TKD received is quite high compared to an employee who does not yet have a functional position.

Timeframe for Achievement of Work

The period of completion of the duties of the apparatus, especially in the administrative aspect is one aspect that is seen in measuring productivity which is seen from the efficiency and effectiveness through the implementation of the duties of the apparatus at the Ministry of Religion, Gorontalo Regency. which is seen in measuring the effectiveness of the implementation of the duties of the apparatus at the Ministry of Religion of Gorontalo Regency. In this regard, the following shows the results of the researcher's interviews with several informants. According to the Head of the Gorontalo Regency Ministry of Religion, that:

The period of completion of the tasks/problems faced is one to two days if all the requirements set have been met by

the service user. But the solution to a problem usually depends on the type of problem at hand hadapi. Apabila memerlukan telaahan yang lebih mendalam akan memerlukan waktu yang relatif lama atau lebih dari satu hari

The results of this interview are also reinforced by the explanation of the Head of the Islamic Community Guidance Section that:

The problem of the completion time of the task is related to the speed of time in completing the task given to me. Because for me every job must be in accordance with the planning that I have previously determined at the beginning of starting work. And if the work is not in accordance with the specified planning, there will be a pile of work that have to do

The results of the researcher's analysis of the results of the interviews with the 2 informants above show that the views on the time period for completing work by employees are different. There are several employees who target the completion of work time according to the level of complexity of the task completion process and some are completed based on the work plan that has been made before starting the work.

Based on the results of the interview, it shows that "The time period for completing the tasks/problems encountered is one to two days if all the requirements set have been met by service users. But solving a problem usually depends on the type of problem at hand. If it requires a more in-depth study, it will take a relatively long time or more than one day. In addition, the existence of a period of time to produce quality work is a top priority for every employee at work. This is because by paying attention to the existence of a working period, we have shown a sense of responsibility for the tasks assigned by our superiors or in other words we have used work time effectively and proportionally.

Thus, it can be concluded that the provision of regional performance allowances has not had a positive impact on the aspect of the working period used by employees in completing their work. In this case, the researcher found that the workload was not proportional to the regional performance allowances received, especially for employees who did not have functional positions. As a result, several employees often complain that the high workload with a short period of time does not match the TKD they get.

Quality of Work Achieved

Quality of work is the degree to which work is good or bad for employees. This can be seen in terms of accuracy, tidiness of work, speed to complete work, skills and dexterity of employees at work. The quality of work consists of various dimensions that are quite complex, so that solving problems with the quality of public services requires a process and ways that are not easy and simple, this requires us to look at problems that arise with various dimensions, and not only seen from one perspective. dimension alone. According to the Head of the Ministry of Religion of Gorontalo Regency that:

The quality of work produced by these employees still needs to be improved. Because there are still many employees who have not been thorough in their work. This is indicated by the results of employee performance appraisals where there are still around 77% of employees who produce a high level of work effectiveness while the remaining 33% of employees who produce sufficient work effectiveness.

The results of the observations found by the researchers found that there were still many State Civil Apparatuses who worked undisciplined and were responsible for carrying out their performance. As a government apparatus, the State Civil Apparatus should be able to provide services and work in accordance with the demands of the law and the main tasks that

have been given. In addition, performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. This is an important factor to achieve the success of an agency in carrying out its duties. Therefore, the agency must pay more attention to and motivate its workforce effectively and efficiently and get optimal work results, thus the goals of the agency will be achieved.

Work Performance

In order to be able to solve any problems that may result in the implementation of the regional performance allowance policy, the factors influencing the policy should be studied. Likewise with the implementation of the provision of regional employee performance allowances. To be able to provide a fair, honest, and objective assessment is certainly not easy. According to the informant submitted by the Head of the Ministry of Religion of Gorontalo Regency that. In providing TKD, what needs to be considered is work performance, each employee produced every period. Every employee is required to prepare Employee Work Targets as a design for the implementation of job duties, in accordance with the details of duties, responsibilities and authorities that have generally been stipulated in the organizational structure and work procedures. Employee Work Targets are prepared and determined as operational plans for the implementation of job duties, with reference to the organization's annual Strategic Plan (Renstra) and Work Plan (Renja), which contain what activities will be carried out, what results will be achieved, how much will be produced. and when to finish. Each job assignment activity to be carried out must set a target as a result of work that must be realized, taking into account aspects of quantity/output, quality, time and can be

accompanied by costs. Furthermore, if the indicators of work performance are good, it can be ascertained that the resulting performance will improve so that the regional performance allowances that will be given to the employee concerned are right on target.

Furthermore, the results of an interview with one of the Madrasah Section Heads, said that:

Systematic work performance assessment combines the determination of Employee Work Targets with an assessment of the work implementation process that is reflected in productive work behavior, the results are recommended as a basis for consideration of the coaching and career development actions of the State Civil Apparatus being assessed. The number of tasks assigned to the State Civil Apparatus apparatus at the Ministry of Religion of Gorontalo Regency varies which can be seen based on the position and class, organizational structure and work procedures. The job duties to be carried out must refer to the annual work plan organization, as the implementation of policies in order to achieve the goals and objectives of the organization that have been set and must be result-oriented (end result) is real and measurable

Based on the results of interviews, it can be concluded that work performance is one of the factors that can affect the provision of regional performance allowances. This is due to the systemic assessment of the work performance of the State Civil Apparatus which emphasizes the measurement of the level of achievement of the Employee Work Target or the level of work achievement (output) that has been planned and agreed between the Appraisal Officer and the State Civil Apparatus which is assessed as a work performance contract. The assessment of the work performance of the State Civil Apparatus is strategically directed as controlling the productive work behavior

required to achieve agreed work results and is not an assessment of the personality of an employee.

a. Employee Skills

The level of employee expertise is one of the things that affect the performance or level of work achievement of an employee. The higher the expertise, it will increase the results or level of employee work achievement. According to the informant as Head of the Ministry of Religion Kab. Gorontalo that:

Based on my observations that employee expertise can be an indicator in measuring the performance of an employee. An unskilled employee results in poor performance compared to a skilled employee

Based on the results of interviews, it can be concluded that the expertise of employees is one of the factors that can affect the provision of regional performance allowances. This is because the expertise of employees can be an indicator in measuring the performance of an employee. An unskilled employee results in poor performance compared to a skilled employee. The higher the expertise, it will increase the results or level of employee work achievement.

Leadership

Leadership as a process in various ways to influence people or groups of people to achieve common goals, is closely related to the work to be carried out and the cohesiveness of the people they lead. In addition to his ability to carry out this role, a leader is required to be able to adapt to the situation so as to allow himself to benefit from the various characteristics he has, in the form of a desire to accept responsibility, the ability to be perspective and objective, the ability to communicate and the ability to determine priorities.

Leadership as a phenomenon that exists in every community where its members interact with each other, so in this study it will be seen through the influence

given by the leader to his subordinates in improving employee performance. Leadership as a phenomenon that exists in every community where its members interact with each other, so in this study it will be seen through the influence, motivation and information provided by the leadership to their subordinates in improving the performance of the apparatus.

Based on the results of the interview, it can be concluded that leadership is one of the factors that can affect the provision of regional performance allowances. This is because in carrying out their duties, leaders often give awards and provide regional performance allowances for employees who carry out work with a sense of responsibility and who work in outside working hours. Regarding the granting of promotions for employees, it has been carried out referring to the provisions of the applicable legislation. However, the provision of regional performance allowances for employees is still far from what is expected, namely it has not been able to meet the living needs of employees and their families. In addition, the delivery of messages or news from leaders to employees will be more effective if done directly, so that there are no errors during the execution of tasks. Leaders always provide information in advance about the work plan or work agenda of the organization. Submission of messages or news indirectly is considered ineffective because there is no two-way communication which can lead to misunderstandings in carrying out tasks. The same applies to the delivery of information on regional performance allowances. Where the leader conveys when the acceptance of TKD or not

DISCUSSION

Implementation of the policy of providing performance allowances in improving the performance of the Ministry of Religion of Gorontalo Regency

The State Civil Apparatus is an employee who has met the criteria that have been determined through a preliminary selection, then appointed by an authorized official and entrusted with tasks in a position and is paid according to the applicable laws and regulations. The State Civil Apparatus has an important role as the spearhead of the organization's driving force to realize the goals of government administration as a servant of the state and public servant by devoting his thoughts, energy, heart, abilities and innovations. The outpouring carried out by the State Civil Apparatus properly will certainly have a positive impact on government organizations, and vice versa.

Every employee has differences in each individual, especially regarding creativity, ability, knowledge, initiative, and other things. Some of these things, if properly combined with employees, will indirectly facilitate the organization in achieving its goals. One form of appreciation for the achievement of these goals, the organization pays attention to employees by providing adequate compensation.

Based on the results of research on the implementation of the policy of providing performance allowances in improving performance at the Ministry of Religion of Gorontalo Regency, it is seen that it still needs to be reviewed or has not run optimally. Of the several indicators that are used as the basis for consideration of the provision of performance allowances, it turns out that the results still need to be reviewed.

Based on the results of the interview, it was found that the local government's policy regarding the provision of performance allowances was not optimal because it had not had a positive impact on employee performance. The results of the interview show that in general the level of employee attendance at the Ministry of Religion of Gorontalo Regency is still far

from expectations, because there are still many employees who are not present, especially at the morning assembly. In addition, there are still some employees who arbitrarily come and go not in accordance with the work time that has been determined.

Furthermore, the provision of Performance Allowance has not been optimal because it has not had an effect on the performance of structural officials. The results of the interview can be concluded that in terms of aspects of the main and functional tasks, each employee is basically able to understand what are their respective duties but the problem from my observations so far is that the provision of TKD to lower functional officials also shows that the concept of granting allowances still prioritizes structural positions and subordinate's functional positions. As a result, with the development of TKD like this, it is unavoidable that ASN tends to only seek structural positions and ignores functional positions. Even though in principle functional positions are the ones that can be expected to develop professionalism.

In addition, the provision of Performance Allowances should contribute to improving performance through quality work. But in reality the researchers found that they had not made a real contribution to employees, especially low-ranking employees. The results of the interview showed that the quality of work produced by employees in the Regional Secretariat still needed to be improved. Because there are still many employees who have not been thorough in their work. The quality of the work is obtained through an assessment, namely maintaining the quality of work and rarely making mistakes. This quality is seen from the provision of services and the quality of employee work in accordance with the standards applied.

Based on the results of the study, it has been determined that the amount of deduction of Performance Allowances has poor performance, but the facts on the ground show that there are no deductions for employees who violate both discipline and have poor performance. So that it does not provide a deterrent effect for the employee concerned. And it can be seen that the performance produced by the employee concerned still needs improvement.

Performance is the overall ability of a person to work in such a way as to achieve work goals optimally and various goals have been created with the sacrifice of a small ratio compared to the results achieved. The obstacle that is often faced in conducting an analysis of organizational performance is determining performance parameters based on the results of meeting organizational goals and objectives, especially those related to public organizations that have their own measures to assess performance. Performance appraisal is one of the basics in providing Performance Allowances to employees within the Ministry of Religion of Gorontalo Regency. Based on the results of the study, it can be concluded that the factors that influence the provision of regional performance are work performance, work skills, and leadership.

Work performance

In organizations, both private organizations and government organizations, there are elements that are expected to achieve goals efficiently and with good management. These elements are human and material, both of which are very important management elements, especially the human element because this element plays an important role in moving other elements in order to achieve the goals of the organization. Achieving efficiency and effectiveness can be successful if every user of time, energy and other resources can provide an optimal

contribution to an organizational goal which is largely determined by the ability of the workforce or employees. Changes and organizational developments are basically related to the terms put forward. The goal is sometimes written officially but sometimes it only shows in action. Work performance is an important and interesting issue for every organization, both government and private

In government organizations work performance is one of the factors that can affect the provision of Performance Allowances. This is due to the systemic assessment of the work performance of the State Civil Apparatus which emphasizes the measurement of the level of achievement of the Employee Work Target or the level of work achievement (output) that has been planned and agreed between the Appraisal Officer and the State Civil Apparatus which is assessed as a work performance contract.

The results of the study indicate that in the provision of TKD, what needs to be considered is work performance, each employee produced every period. Every employee is required to prepare Employee Work Targets as a design for the implementation of job duties, in accordance with the details of duties, responsibilities and authorities that have generally been stipulated in the organizational structure and work procedures. Employee Work Targets are prepared and determined as operational plans for the implementation of job duties, with reference to the organization's annual Strategic Plan (Renstra) and Work Plan (Renja), which contain what activities will be carried out, what results will be achieved, how much will be produced, and when to finish. Each job assignment activity to be carried out must set a target as a result of work that must be realized, taking into account aspects of quantity/output, quality, time and can be accompanied by costs. Furthermore, if the

indicators of work performance are good, it is certain that the resulting performance will improve so that the Performance Allowance that will be given to the employee concerned is right on target. The assessment of the work performance of the State Civil Apparatus is strategically directed as controlling the productive work behavior required to achieve agreed work results and is not an assessment of the personality of an employee.

Employee Skills

The most important factor affecting performance is the employee's ability to work. Ability indicates a person's potential to perform a job or task. Potential relates to a person's physical and mental ability to perform a task and not what the person will do. Ability plays a major role in individual behavior and achievement.

Judging from the expertise of employees based on the results of the study, it shows that the expertise of employees is one of the factors that can affect the provision of Performance Allowances. This is because the expertise of employees can be an indicator in measuring the performance of an employee. An unskilled employee results in poor performance compared to a skilled employee. The higher the expertise, the higher the result or level of achievement of the employee's work. Employees are required to be able to carry out the tasks assigned to them. Whether or not the results achieved are influenced by the level of the employee's own ability to understand and master the tasks given. The level of understanding of the tasks given will result in the output produced by employees in accordance with their responsibilities.

Basically the expertise of employees is an individual thing. each individual will have a different skill level depending on their abilities and experience. Work skills have great benefits for individuals, the government and society. For individuals,

work skills can improve their performance so that they get remuneration in accordance with their achievements.

Leadership

Apart from expertise, another factor is employee leadership. Leadership is one of the factors that can affect the provision of Performance Allowances. This is due to the fact that in carrying out their duties the leader often rewards and provides Performance Allowances for employees who carry out work with a sense of responsibility and who work outside working hours. Regarding the granting of promotions for employees, it has been carried out referring to the provisions of the applicable legislation. However, the provision of Performance Allowances for employees is still far from what is expected, namely it has not been able to meet the living needs of employees and their families. In addition, the delivery of messages or news from leaders to employees will be more effective if done directly, so that there are no errors during the execution of tasks. Leaders always provide information in advance about the work plan or work agenda of the organization. Submission of messages or news indirectly is considered ineffective because there is no two-way communication which can result in misunderstandings in carrying out tasks.

Increased performance is felt to be beneficial if it can become work behavior, so that work behavior based on performance can achieve high work performance. Job performance is the level of success of employees in completing their work. Work performance is not an individual characteristic, such as talent or ability, but is a manifestation of talent or ability itself. Work performance is an embodiment of ability in a tangible form. Work performance is the result of work achieved by employees in carry out tasks and jobs that come from the organization. One of the considerations for a State Civil

Apparatus in a career to a higher level of office is based on a work performance appraisal/work implementation assessment list (DP3) which is basically an assessment from his immediate supervisor on the implementation of the work of the relevant State Civil Apparatus and shows work targets. employees (SKP) concerned.

Leadership as a process in various ways to influence people or groups of people to achieve common goals, is closely related to the work to be carried out and the cohesiveness of the people they lead. In addition to his ability to carry out this role, a leader is required to be able to adapt to the situation so as to allow himself to benefit from the various characteristics he has, in the form of a desire to accept responsibility, the ability to be perspective and objective, the ability to communicate and the ability to determine priorities.

CONCLUSION

The implementation of the policy for the provision of Performance Allowances is not in accordance with the applicable regulations. This can be seen from a) aspects of employee attendance that still need to be improved because the level of absenteeism and tardiness of employees is still too high, b) aspects of the main and functional duties still need to be reviewed because it creates social jealousy for employees who are not included in structural positions, c) aspects of the working period still needs improvement because it is not in accordance with the employee's workload, d) aspects of the quality of work produced by employees still need to be improved, because many employees do not have accuracy in their work,

The factors that influence the provision of regional performance are a) work performance. Systematic assessment of the work performance of the State Civil Apparatus emphasizes on measuring the level of achievement of the Employee's

Work Target or the level of achievement the work (output) that has been planned and agreed between the Appraisal Officer and the State Civil Apparatus which is assessed as a work performance contract. b) work skills. Employee expertise can be an indicator in measuring the performance of an employee. An unskilled employee results in poor performance compared to a skilled employee. The higher the expertise, it will increase the results or level of employee work achievement. c) leadership. The leader's job is to provide awards and performance allowances for employees who carry out work that is full of responsibility and who work outside working hours. Leadership is one of the factors that can affect the provision of Performance Allowances. This is due to the fact that in carrying out their duties the leader often rewards and provides Performance Allowances for employees who carry out work with a sense of responsibility and who work outside working hours. Regarding the granting of promotions for employees, it has been carried out referring to the provisions of the applicable legislation.

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