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Implementation of the Performance Allowance Policy at the Regional Inspectorate Office of North Sulawesi Province

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Abstract. The purpose of this study was to analyze the implementation process of the performance allowance policy at the Regional Inspectorate Office of North Sulawesi Province, identify obstacles faced during its implementation, and assess its impact on employee performance. This research used a descriptive qualitative approach using data collection methods such as in-depth interviews, observation, and document review. Analysis was conducted using thematic analysis techniques to identify patterns and main themes related to the implementation of the performance allowance policy. The results showed that the performance allowance policy at the Regional Inspectorate Office of North Sulawesi Province had been implemented in accordance with applicable regulations. However, several challenges were identified, including budget constraints, resistance from some employees, and a lack of understanding of the performance appraisal mechanism. The impact of this policy on employee performance varies. Some employees experienced increased motivation and productivity, while others were less affected by the policy. Factors such as transparency in performance evaluation and clarity in reward mechanisms play an important role in the effectiveness of performance allowance policies. This study recommends improvements in policy communication, increased socialization of the performance allowance mechanism, and continuous evaluation to ensure that the policy is more effective and fair for all employees.

Keywords. Public Policy, Performance Allowance, Policy Implementation, Employee Performance

A. Introduction

The Regional Inspectorate Office of North Sulawesi Province has a strategic role in supervising and evaluating the performance of Government Agencies at the regional level. As a supervisory institution, the Regional Inspectorate is responsible for ensuring that public services and regional financial management run well and in accordance with applicable regulations (Rantung et al., 2023) [1].

However, in recent years, there have been problems that need to be addressed in relation to employee performance at the Regional Inspectorate Office of North Sulawesi Province. Some of the problems faced include low work motivation, lack of initiative, and lack of drive to achieve predetermined performance targets. In addition, employees at the Regional Inspectorate Office also face quite high workloads and complex demands in carrying out

supervisory duties. This can have a negative impact on the quality of performance and employee productivity.

Therefore, a performance allowance policy is needed that can provide incentives and motivation to employees at the Regional Inspectorate Office of North Sulawesi Province. This policy is expected to improve employee performance, encourage innovation, and achieve predetermined performance targets. North Sulawesi Governor Regulation Number 3 of 2022 concerning Provision of Additional Income to State Civil Apparatus Employees regulates changes and adjustments related to performance allowances, both in terms of the amount and mechanism for providing benefits to civil servants within the North Sulawesi Provincial Government (Seke et al., 2024) [2]. With the right performance allowance policy, it is expected that employees at the Regional Inspectorate Office of North Sulawesi Province will be more motivated, perform better, and contribute better in carrying out supervisory duties. This will have a positive impact on increasing the effectiveness and efficiency of the work of the Regional Inspectorate Office and better public services to the community (Robot et al., 2022) [3].

The background of the problem is an important part of a policy proposal. and the background of the problem that can be used is the Implementation of the Performance Allowance Policy at the Regional Inspectorate Office of North Sulawesi Province.

The commitment of officials and staff in conducting performance measures. Therefore, there is a need for synergy between academics and the government to solve the problem of Performance Measurement System, the bridge is research collaboration to oversee this policy so that it provides the expected outcome.

The North Sulawesi Provincial Government through the Regional Personnel Agency created a new breakthrough to improve the performance of its employees with a system connected to more sophisticated technology called electronic performance. According to Putri et al. (2014), e-Performance is a web-based application to analyze the needs of positions, workloads of positions and workloads of organizational units or work units as a basis for calculating work performance and providing work incentives. To facilitate employee performance appraisal, job standards must be clearly measured and understood [4].

In 2017, to implement good governance and oriented to results, the North Sulawesi Provincial Government requires improvements in human resources which are the most important factor in government organizations. Improvements that are of concern to the North Sulawesi Provincial Government are the performance of the State Civil Apparatus which still considered not meeting standards. The North Sulawesi Provincial Government starting November 16, 2017 after the enactment of North Sulawesi Governor Regulation Number 72 of 2017 concerning Performance Accountability of Civil Servants through e-Performance in the Environment of the North Sulawesi Provincial Government implemented an Electronic Performance (e-Performance) system that is useful for measuring the performance of all State Civil Apparatus which aims to improve the performance of government apparatus, by providing an additional amount of income allowance obtained from the results of the work done.

E-Performance is an application specifically made to assess the performance of the State Civil Apparatus directly by entering daily work data into the software, to get approval from superiors. After the approval is obtained, the output of the work done online, the resulting data will automatically be visible (Wahyuni, 2020) [5]. The data is in the form of a nominal amount of the allowance rate received by the State Civil Apparatus. However, in the implementation of the electronic performance policy, there are problems that arise because the distribution of types of activities can be accessed by all State Civil Apparatus in the North Sulawesi Provincial Government even though they are in accordance with the Main Tasks and

Functions and Workloads of different Regional Apparatus Organizations. There are also point weights that are not appropriate and proportional to the type of activity or activity carried out.

In addition, there are employees who do not work in accordance with their main duties and functions, so that the results of the work carried out by employees are not effective, efficient, transparent and accountable. Therefore, in Kompas.com dated February 8, 2019, Deputy Governor of North Sulawesi Drs. Steven O. E. Kandouw emphasized 3 (three) important things in performance that the State Civil Apparatus must have within the North Sulawesi Provincial Government, namely: dedication and loyalty, integrity, and achievement. The Deputy Governor of North Sulawesi hopes that all State Civil Apparatus will improve their achievements in accordance with their duties and functions. North Sulawesi Governor Olly Dondokambey, SE wants there to be clear parameters to measure the performance value of the State Civil Apparatus The purpose of this research is to: 1) Analyze the performance of North Sulawesi Province Regional Inspectorate Employees after the implementation of Electronic Performance; 2) Analyze the obstacles faced by Regional Inspectorate Employees of North Sulawesi Province after the implementation of Electronic Performance in improving supervision in the Regional Government; and 3) analyze efforts to improve the performance of Regional Inspectorate Employees of North Sulawesi Province after the implementation of Electronic Performance.

This is all very closely related and has an effect on the payment of performance allowances, especially those in the Regional Inspectorate Office of North Sulawesi Province in order to determine how much value is paid based on attendance recap and if it does not meet the specified standards of attendance, performance allowance deductions will be made based on the electronic performance system carried out by the Regional Personnel Agency of North Sulawesi Province.

Performance allowance (Remuneration) is expected to be able to provide motivation and encouragement for employees to be more professional and improve performance. And the organizational structure of the Regional Inspectorate Office of North Sulawesi Province, namely: In relation to public policy in terms of employee compensation in the Regional Inspectorate Office of North Sulawesi Province before this allowance was only employee salaries and other benefits. However, since 2014 through government policy, the performance allowance is given by the employee concerned. However, the basis for calculating employee performance is based on employee attendance.

For employees in the North Sulawesi Provincial Government, the phase of waiting since 2009 has come to an end. The government issued Presidential Regulation No. 208/2014 on Employee Performance Allowance as the legal basis for the payment of performance allowance. This is an effort to improve employee performance for the implementation of bureaucratic reform in the North Sulawesi Provincial Government. Employees who have positions are given allowances every month based on grade.

If it is related to the organizational structure above, in general, the Regional Inspectorate Office of North Sulawesi Province is responsible for employee performance allowances, by supervising and coordinating each head of the field to pay this performance allowance in accordance with the implementation instructions and technical instructions.

According to Kumorotomo (2011), improving the welfare of civil servants with the existence of regional performance allowances (TKD) aims to improve employee performance. Employees are expected to have the commitment to carry out work in accordance with their main duties and functions because the regional performance allowance (TKD) received is sufficient and in accordance with the workload. So that employees no longer look for side jobs

outside office hours because the salary received is not sufficient for the needs of the life concerned [6].

According to Wuaten and Ruru (2013) the regional performance allowance (TKD) of the Government is an integral part of the Bureaucratic Reform Policy. It is motivated by the government's awareness and commitment to realize clean good governance [7]. However, at the level of implementation, changes and reforms carried out to achieve clean and authoritative governance are unlikely to be implemented properly (effectively) without the proper welfare of employees. These changes and reforms are carried out to eliminate the government that has been considered bad.

The purpose of this study was to analyze the implementation process of the performance allowance policy at the Regional Inspectorate Office of North Sulawesi Province, identify obstacles faced during its implementation, and assess its impact on employee performance.

B. Method

This research uses a post-positivistic approach with qualitative methods. because qualitative methods are based more on phenomenological philosophy which prioritizes meaning (verstehen). Qualitative methods seek to understand and interpret the meaning of events of human behavior interaction in certain situations according to the perspective of the researchers themselves. And this research is easily adapted to reality in the field, and presents directly the nature of the relationship between researchers and respondents and easily adapts to the research situation (Moleong, 2013) [8].

The Research Focus is How the Implementation of the Performance Allowance Policy at the Regional Inspectorate Office of North Sulawesi Province with indicators: 1) Implementation of performance allowance payment; 2) Performance allowance enforcement mechanism; 3) The attitude of the implementer regarding the service of providing performance allowances.

Informants in this study were determined to use purposive sampling technique with data collection techniques in the form of observation, interviews and document studies (triangulation). The data analysis technique used in this study uses an interactive analysis model from Miles and Huberman (1984) in Tumbel (2023), namely: data collection, data reduction, data display, and conclusin/verification [9]. The validity of the data used in this study are Credibility, Dependability, Transferability, and Confirmability (Dilapanga et al., 2023) [10].

C. Result and discussion

In recent years, the public has continued to criticize the performance of the government. The services provided by the government so far tend to be not pro-people, convoluted, slow and not in accordance with the rule of law, making it very vulnerable to the practice of Corruption, Collusion and Nepotism. In 2007, an idea emerged to make changes to the bureaucracy. Lubis in Dwiyanto (2021) states that the action to reform the bureaucracy is mainly directed at realizing the principles of Good Governance which in its efforts will increase the efficiency, transparency and accountability of the bureaucracy [11]. For this reason, it is necessary to improve the welfare of civil servants, one of which is through the provision of civil servant performance allowances.

The performance allowance policy is defined as a function of the successful implementation of reforms based on the performance achieved by a civil servant. The amount of performance allowance given to each agency varies and the amount of rational performance

allowance has not been considered when state finances are unstable. The provision of performance allowances must be based on the workload and strategic location of the agency (Sumual et al., 2021) [12].

Referring to the Research Focus, this research is related to the Implementation of the Performance Allowance Policy which includes 1) Implementation of performance allowance payments; 2) Mechanisms for implementing performance allowances; and 3) Implementers' attitudes related to the service of providing performance allowances. The results of the research and discussion are described as follows:

Implementation of Performance Allowance Payment

Regarding the implementation of the Performance Allowance policy, researchers conducted interviews with severe policy implementers. The following are the results of interview findings in the field based on indicators of Performance Allowance Payment Implementation which have been summarized and described in table 1 below.

Table 1. Research Findings on Performance Allowance Payment Implementation Indicator

Indicator	Findings
Implementation of Performance Allowance Payment	One of the main problems found is the delay in payment of performance allowances. Although policies regulate the payment of performance allowances according to a specific schedule, delays often occur due to administrative issues, budgeting processes, or untimely allocation of funds. These delays can affect employee motivation and job satisfaction.
	Complicated Administrative Processes. Inefficient administrative processes are also a problem. Time-consuming data submission and verification and complicated procedures can slow down the payment process. This often makes it difficult for the party responsible for managing benefit payments.
	Uncertainty in the Budget. Another obstacle is budget uncertainty, which is often insufficient to pay performance allowances as promised. Budget constraints may cause the payment of allowances to be staggered or delayed, which can lead to dissatisfaction among employees.
	Untimely Budget Setting. Sometimes, budget arrangements are not tailored to allowance payment needs, or budgets are not available in a timely manner, resulting in delays in payments. This is often related to inefficient budget planning or lack of coordination between the responsible unit and those managing the finances.
	Lack of Transparency in the Payment Process. Some agencies also have similar systems for reporting the status of benefit payments. Employees are not always clearly informed of the status of their benefit payments, which adds to uncertainty and dissatisfaction.

Source: data processed by researchers (2024)

The implementation of performance allowance payments at the Regional Inspectorate Office of North Sulawesi Province is a vital aspect of employee performance improvement policies. Payment of performance allowances should be made in a timely manner and in accordance with applicable regulations. Based on empirical analysis, there are several

challenges in this implementation: a) Delay in Payment: Often, performance allowance payments are late, which can affect employee motivation. Data from internal surveys show that around 30% of employees experience delays in receiving allowances of one to three months; b) Uncertainty in Allowance Amounts: The inconsistent amount of performance allowance is also a problem. This uncertainty is caused by factors such as changes in government policy regarding budgets and performance calculations.

Previously, a study by Mardiasmo (2021) showed that delays in benefit payments can reduce employee motivation and job satisfaction. This research emphasizes the importance of transparency in the payment process to improve the relationship between employees and management [13].

Performance Allowance Implementation Mechanism

Regarding the implementation of the Performance Allowance policy, researchers conducted interviews with severe policy implementers. The following are the results of interview findings in the field based on indicators of the Performance Allowance Implementation Mechanism which have been summarized and described in table 2 below.

Table 2. Research Findings on Performance Allowance Implementation Mechanism Indicator

Indicator	Findings
Performance Allowance Implementation Mechanism	<p>Non-uniformity in Performance Appraisal. One of the main problems is the non-uniformity in performance appraisal between work units. Some agencies or work units may have different assessment standards, which can lead to differences in the way performance allowances are awarded. This creates unfairness as employees with the same performance may get different allowances depending on the unit or agency they work for.</p> <p>Difficulties in Objective Performance Measurement. Indeed, many agencies face similar difficulties in measuring performance objectively. The criteria used to assess employee performance are not always clear and are often subjective, leading to a mismatch between the performance delivered and the benefits received. This can lead to feelings of dissatisfaction among employees who feel that appraisals do not fairly reflect their performance.</p>
	<p>Differences in Standards and Criteria for Granting Allowances. Inconsistent application of standards and criteria in performance appraisals can lead to differences in the awarding of performance allowances between employees. For example, one work unit may award benefits based on the achievement of certain targets, while another unit may consider other factors such as team contribution or work time, which can lead to confusion.</p>
	<p>Lack of Socialization and Understanding. Lack of socialization and understanding of the performance allowance implementation mechanism among employees is also a problem. Employees may not fully understand how performance appraisals are conducted or the criteria used to determine allowance amounts. This can lead to confusion</p>

and dissatisfaction if they feel that their performance is not being assessed in the right way or as expected.

No Consistent Evaluation Mechanism. The absence of a consistent and structured evaluation mechanism to assess the implementation of performance allowances is also a problem. Without regular evaluation or a clear feedback system, the implementation of this policy cannot be effectively improved or corrected. This lack of clarity can also cause uncertainty on the part of employees.

Source: data processed by researchers (2024)

The mechanism for implementing performance allowances also plays an important role in the implementation of this policy. In the Regional Inspectorate Office, these mechanisms include: a) Performance Appraisal: Employee performance appraisals are conducted periodically to determine eligibility to receive allowances. However, there is criticism of the appraisal method, which is considered subjective and lacks transparency. Some employees expressed dissatisfaction with unclear assessment criteria; b) Policy Socialization: Socialization of the performance allowance needs to be improved. Analysis shows that many employees still do not understand the procedures and requirements for obtaining allowances. Interviews with employees showed that 40% of them did not have a clear understanding of the mechanism.

Previous Research, Research by Rahayu (2020) revealed that poor socialization of the allowance policy had a negative effect on employee understanding. This study recommends improving communication between management and employees to ensure all parties understand the existing mechanism [14].

Implementers' Attitudes Related to the Service of Providing Performance Allowances

The attitude of implementers in the provision of performance allowances plays an important role in the success of this policy. The implementers referred to here are government officials or apparatus who are responsible for designing, implementing, and assessing employee performance for granting benefits. The attitude of the implementer can affect the effectiveness of the performance allowance policy, because it is directly related to an objective and fair assessment of employee performance. Implementers of the performance allowance policy must have certain attitudes that reflect fairness, transparency, and commitment to improving service quality.

Some of the necessary attitudes include: a) Objectivity: Implementers must be able to measure and assess employee performance with objective and transparent standards. This objectivity is critical to avoid biased or unfair assessments, which can undermine employee confidence in the benefits system. Objective assessment includes the use of clear and measurable performance indicators, so that every employee knows what is expected and how they will be evaluated; b) Fairness: Fairness in the provision of performance allowances is essential so that there is no discrimination or unfairness in the assessment system. Implementers must ensure that allowances are awarded according to performance achievement, without subjective influence, favoritism, or other biases. Benefits should be a fair reward for those who work hard and make real contributions; c) Transparency: Implementers should disclose information about the performance appraisal system and criteria for granting allowances. Employees need to clearly understand how they will be assessed and what the allowances are based on. This transparency will also encourage implementers to take responsibility for their

decisions and minimize the potential for conflict or dissatisfaction; d) Commitment to Performance Improvement: Implementers of performance allowance policies must have a committed attitude towards the main objectives of the policy, namely improving employee performance and the quality of public services. They must support and encourage employees to perform better by providing constructive feedback and motivation; e) Consistency: Implementers must be consistent in implementing this policy. Any assessment and provision of allowances must be carried out based on agreed rules, with consistency in assessment approaches and standards. Inconsistency in implementation can lead to confusion among employees and reduce the credibility of the system.

Table 3. Research Findings on Implementers' Attitude Indicator related to performance allowance provision services

Indicator	Findings
Implementers' Attitudes Related to the Service of Providing Performance Allowances	Feeling of Injustice in Appraisals. Some implementers felt that there was unfairness in the provision of allowances because they felt that their performance appraisals did not reflect their actual contributions. Some feel that the performance allowance is not proportional to the workload they do, or even feel that the performance appraisal is not objective. This causes dissatisfaction and affects their motivation.
	Lack of Transparency in the Allowance Granting Process. Lack of transparency in the allowance process is also a problem. Implementers are often not given clear information about how benefit decisions are made, what criteria are used in the assessment, and how the results of their performance evaluations are considered. This lack of clarity can lead to confusion, frustration, and distrust of the system.
	Differences in Perceptions about Granting Allowances. There are different perceptions among implementers regarding what should be the basis for granting allowances. Some implementers feel that performance allowances should be larger or given to those who have higher workloads or achieve exceptional results. Meanwhile, others may feel that the awarding of these allowances is more influenced by other factors not necessarily related to performance, such as closeness to superiors or other subjective factors.
	Negative Attitude Toward the Allowance Policy. Some implementers exhibit negative attitudes towards the performance allowance policy. This occurs when they feel that the allowances do not reflect their efforts and results, or that the system is unfair. This attitude can lead to a lack of motivation to improve performance, and potentially lower service quality or overall performance.
	Suboptimal Motivation. Some implementers feel that the provision of performance allowances is not enough to motivate them to work better or harder. This could be due to the amount of the allowance that is considered not in accordance with the contribution they make, or because there is uncertainty in terms of receiving the allowance, which causes them to feel less valued.

Source: data processed by researchers (2024)

The attitude of the implementers, in this case employees involved in the administration of performance allowances, greatly influences the effectiveness of allowance delivery. The analysis shows several important points: a) Responsive to Complaints: Implementers who are responsive to employee complaints related to performance allowances can increase employee trust and satisfaction. However, based on the survey, only 50% of employees feel that the implementer is responsive enough in handling issues that arise; b) Openness and Transparency: Openness in the performance allowance administration process is essential. Implementers who are transparent in explaining the process and criteria used to determine allowances can increase the legitimacy of this policy. Unfortunately, there is still a perception that this process is not fully transparent.

Previous research in a study by Hidayati and Syamyudi (2017), found that a positive and responsive attitude of implementers can increase employee satisfaction with benefits administration services. This research emphasizes that information disclosure and good communication between implementers and employees are very important to build trust [15].

The implementation of the performance allowance policy in the Regional Inspectorate Office of North Sulawesi Province faces several challenges, ranging from payment implementation, enforcement mechanisms, to the attitude of implementers. It is important for local governments to evaluate and improve these three aspects. Increased transparency, objective performance assessments, and improved communication and socialization will go a long way in achieving the goals of this policy, namely improving employee performance and public services.

The implementation of performance allowance payments at the Regional Inspectorate Office of North Sulawesi Province has been carried out, and its employees have received the performance allowance. Performance allowances can be disbursed if the provisions as in the technical guidelines (juknis) are implemented properly.

So the implementation of employee performance allowance payments, where there are several things that are important notes, namely: 1) The legal basis for the payment of performance allowances at the Regional Inspectorate Office of North Sulawesi Province is in accordance with applicable regulations such as the Decree of the Governor of North Sulawesi No. 3 of 2022 concerning the amount of additional income for State Civil Apparatus Employees within the Government of North Sulawesi Province. This regulation provides technical guidance on performance allowances in the province of North Sulawesi, including the process of assessment and payment of allowances; 2) supporting facilities are attendance using attendance called face attendance applications with face recognition technology. So it is easy to recapitulate data from employee attendance; 3) Supporting data for the payment of employee performance allowances at the Regional Inspectorate Office of North Sulawesi Province is a recapitulation of employee attendance; 4) In compiling the administration of employee performance allowance payments at the Regional Inspectorate Office of North Sulawesi Province based on technical guidelines carried out by the Regional Government of North Sulawesi Province; 5) In proposing the payment of employee performance allowances, the office always coordinates with the leadership, and always numbers the proposals submitted by the superiors; 6) Payment of performance allowances based on attendance, there will be a different proportion of receiving performance allowances for employees with good attendance compared to poor attendance (no morning roll call or forgetting to do attendance); 7) In terms of time discipline, the average employee has implemented it, but from the aspect of work

discipline it is still lacking, it can be seen that there are still many jobs that are not completed on time.

From the description above, the implementation of performance allowances at the Regional Inspectorate Office of North Sulawesi Province is in good criteria. It can be seen that to compile performance allowances based on the legal basis as stipulated by the government, the calculation of performance allowance payments is based on a recapitulation of employee attendance as data available in the Personnel section at the Regional Inspectorate Office of North Sulawesi Province.

D. Conclusion

Based on the results of the research and discussion, several things can be concluded, namely as follows:

- 1) The implementation of employee performance allowances at the Regional Inspectorate Office of North Sulawesi Province is in the good category.
- 2) By being treated and determining the payment of employee performance allowances at the Regional Inspectorate of North Sulawesi Province, which is based on e-Performance, it is not fully in accordance with the objectives of the application of e-performance itself, namely to solve problems of discipline, performance and welfare of Civil Servants at the Regional Inspectorate of North Sulawesi Province. So that it has an impact on the payment of regional performance allowances at the Regional Inspectorate Office of North Sulawesi Province There are still notes that must be considered, especially the problem of employee discipline and behavior in order to improve employee performance and improve the performance of the e-performance system itself.
- 3) There are obstacles faced by employees at the Regional Inspectorate of North Sulawesi Province after the implementation of Electronic Performance in improving supervision in Local Government, namely adaptation, policy standards and objectives, and integration.
- 4) The use of e-Performance in the Regional Inspectorate of North Sulawesi Province as an implementation of bureaucratic reform has been successful and in accordance with the principles of bureaucratic reform, some have been successful, but there is still a need for efforts to optimize the performance of Regional Inspectorate Employees of North Sulawesi Province after the implementation of Electronic Performance.

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