



## The Effect of Online Attendance, Performance Reporting Models and Additional Employee Income Allowance Schemes on Civil Servant Performance

Juhandi Juhandi<sup>1\*</sup>, Hapzi Ali<sup>2</sup>

<sup>1</sup>Mahasiswa Fakultas Magister Manajemen, Universitas Terbuka (UPBJJ Jambi), Jambi, Indonesia, email: [juhandi2019@gmail.com](mailto:juhandi2019@gmail.com)

<sup>2</sup>Universitas Bhayangkara Jakarta Raya, Jakarta, Indonesia, email: [hapziali007@gmail.com](mailto:hapziali007@gmail.com)

\*Corresponding Author: Juhandi Juhandi<sup>1</sup>

**Abstract:** The effect of online attendance, performance reporting models, and additional employee income allowance schemes on Civil Servant performance is a scientific article that aims to build a research hypothesis on the influence of variables to be used in further research, within the scope of Human Resource Management. The method of writing this Literature Review article is the library research method, which is sourced from online media such as Google Scholar, Mendeley and other academic online media. The results of this literature review article are: 1) Online attendance has an effect on civil servant performance. 2) The performance report model has an effect on civil servant performance; and 3) The additional employee income allowance scheme affects the performance of civil servants.

**Keyword:** Online Attendance, Performance Reporting Models, Additional Employee Income Allowance Schemes, and Civil Servant Performance

### INTRODUCTION

Since January 2023, The West Tanjung Jabung Regency Government implemented the application SIMEKA (Is a Personnel Management Information System Application) which is an application to fill in attendance, performance report, as well as to see the recapitulation of the value of additional employee income benefits received by civil servants per month period.

Bappeda of West Tanjung Jabung Regency is one of the regional apparatus organizations West Tanjung Jabung Regency Government. which is required to use the application SIMEKA.

To be able to use the SIMEKA application, every Bappeda civil servants totaling 30 people must download SIMEKA application on mobile phones, The SIMEKA application is operated using a data package. Every day Bappeda civil servants have to fill in attendance online, then fill in the performance report along with the target. Based on Tanjung Jabung Barat Regent Regulation number 6 of 2023 concerning guidelines for providing additional income for state civil servants. Attendance absences for civil servants on the SIMEKA application are

filled in four times i.e. at work hours (time range 06.45 - 7.15), rest hours (time range 11.45 – 12.15), entry hours after break (time range 12.45 – 01.15), and hours after work (time range 16.00 – 17.00). Bappeda civil servants must also fill out a performance report every day, by selecting an existing performance list, previously inputted based on civil servant performance targets from the results of filling in attendance and performance reports on the SIMEKA application then it can be seen the recapitulation of the additional employee income allowance value that will be paid/received by each civil servant per monthly period. The amount of employee income additional income received by civil servants is calculated based on the number of attendance (present and absent: alpha or permission or illness or service) and also payable based on the performance that is done (reported) in the SIMEKA application.

Fill in the full attendance every day (hours of entry, breaks, hours of entry after breaks, and hours of work) as well as filling out a full performance report will receive a full employee income additional income score as well (highest score according to position) in accordance with the provisions in the Decree of the West Tanjung Jabung Regent 186/Kep.Bup/BKPSDM/2023 regarding the Amount of Additional Income for State Civil Apparatus Employees in the Tanjung Jabung Barat Regency Government for the 2023 Fiscal Year.

From the background of the problems that have been described, the identification of the problems obtained are as follows:

1. Every Civil Servant of Bappeda Tanjung Jabung Barat Regency is able to receive the maximum employee income additional income payment by only diligently filling in attendance and performance on the SIMEKA application, without considering the actual work results.
2. Bappeda is one of the three regional apparatus organizations that has a high workload because of its duties and functions to coordinate planning affairs for all 44 regional apparatus organizations and 2 hospitals, however, the amount of additional employee income allowances received is the same as that received by civil servants of other regional apparatus organizations of the same type/class as Bappeda. This is considered unfair in terms of the amount of additional employee income benefits received compared to workload, civil servants of other regional apparatus organizations whose workload is under Bappeda, can still receive the same amount of additional employee income allowance as Bappeda.

Based on some of the problem identification above, in this case the problems studied need to be limited. This problem limitation aims to focus attention on research by obtaining correct and in-depth conclusions on the aspects studied. The limitations of the problem in this study are as follows:

1. Bappeda civil servants carry out online attendance through the SIMEKA application every day with a frequency of four times a day (when they come to work, take breaks, come to work after a break, and go home from work);
2. Civil servants from Bappeda conduct online performance reports through the SIMEKA application every day.;
3. The amount of additional income allowance for civil servants of Bappeda Tanjung Jabung Barat Regency is calculated based on the number of absences and performance reports in the SIMEKA application;
4. The amount of additional income allowances for Bappeda employees is the same as for other regional apparatus organizations.
5. Bappeda's workload is in the high category compared to other regional apparatus organizations.

## LITERATURE REVIEW

### Performance

"Performance is the quantity or quality of the work of individuals or groups within the organization in carrying out the main tasks and functions that are guided by norms, standard operating procedures, criteria and measures that have been established or that apply in the organization. (Torang: 2014). "Performance is the result of employee work seen from the aspects of quality, quantity, working time, and cooperation to achieve the goals set by the organization. Sutrisno: 2016) "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. (Mangkunegara: 2017) Performance dimensions: factors that influence performance are as follows: 1. Effectiveness and Efficiency, 2. Authority and Responsibility, 3. Discipline, and 4. Initiative (Prawirosento dalam Sutrisno: 2016).

Dimensions for achieving or assessing performance, there are dimensions that become benchmarks, namely: 1. Quality, namely the level of error, damage, accuracy. 2. Quantity, namely the number of work jobs produced. 3. Use of time at work, namely the rate of absence, tardiness, effective working time/lost working hours. 4. Cooperation with others in work. (John Miner dalam Fahmi: 2017) Performance dimensions: quality of work, quantity of work, work time, cooperation with colleagues (Mathis dan Jackson: 2009). There have been many previous studies regarding performance variables, including: Yang, J. S., Hernawan, D., & Seran, G. G. (2020), Uen Haeruman<sup>1</sup> (2021), Reza Nurul Ichsana<sup>1</sup>, Eddi Surianta<sup>2</sup>, Lukman Nasution<sup>3</sup> (2020)

### Online attendance

Online attendance is an online attendance system which is an electronic-based service system that is integrated and produces data and information management in the form of recording and managing employee attendance discipline which has components such as hardware, networks, databases, procedures, and operating personnel (Mahmud Safudin : 2018) Online attendance is a system that records and records attendance in real time and is connected to a cloud-based server (artikel Admin LinovHR: 2023). Online attendance is recording attendance with a cloud system that is connected to a database in real time. This cloud system will store attendance data automatically without the need to recapitulate. In addition, attendance data that has been entered can be accessed anywhere and anytime, provided you are still connected to the internet network (artikel Integra Office: 2021)

Online attendance is an application that is used for online attendance with a smartphone. Fardiana, N. (2019). Online Attendance Dimensions: Increased Productivity, practical, efficient, transparent, high level of security. Sleekr (2018). Online Attendance Dimensions: hardware, database, procedures, and operational personnel. Andisa Risfania Syahputri (2017). Dimensions of Electronic Attendance: Instructions for use, Convenience, Objective information, Up to date attendance data, Authentication of data, Source of guidance, Source of discipline motivation, Not easily damaged (reliable). Mohd. Dahlan<sup>1</sup>) dan Rita Ariani (2017). The same scientific work with the theme of online attendance was written by Mahmud Safudin (2018), Luh Sri Widyaningsih<sup>1</sup>, Dr. Ratri Wahyuningtyas, S.T., M.M (2020) Alvin Ardiyanto<sup>1</sup>, Abd Rahman, Yunitawati Lampasa (2022)

### Performance Report

Performance report is a report on the work of a person or organization in carrying out work to achieve goals and can be measured by predetermined standards for a certain period. Yandi M. Rofiyandi (ekonopedia - 2022). A performance report is a report that describes a comparison between the actual results of a plan made in a pre-arranged budget (performance report). Otoritas Jasa Keuangan. Performance reports are a form of accountability for the implementation of the tasks and functions entrusted to each government agency for the use of

the budget. Regulation of the Minister of Administrative Reform and Bureaucratic Reform of the Republic of Indonesia Number 53 of 2014 concerning Technical Guidelines for Performance Agreements, Performance Reporting and Procedures for Reviewing Government Agencies Performance Reports (2014).

Dimensions of Annual Performance Accountability Reports: Relevance, Quantifiability, Accuracy, density, timeliness. Kemenpan (2008). This performance report has been examined by many previous researchers, among others Dri Asmawanti S<sup>1</sup>, Aisyah Mayang Sari<sup>2</sup>, Vika Fitranita<sup>3</sup>, and Indah Oktari Wijayanti<sup>4</sup> (2020), Erid Ade Putra (2018), Dwi Meutia Agustina<sup>1</sup>, M.J.Dewiyani Sunarto<sup>2</sup>, Kurniawan Jatmika<sup>3</sup> (2013)

### **Employee Income Additional Benefits**

Performance Allowances are defined as benefits given to Civil Servants, the amount of which is based on the results of job evaluations and work achievements of Civil Servants. (Regulation of the Head of the State Personnel Agency Number 20 of 2011 concerning Guidelines for Calculating Performance Allowances for Civil Servants). Performance allowances are allowances given to Civil Servants which are a function of the successful implementation of bureaucratic reform and are based on the performance achievements of these civil servants which are in line with the performance achievements of the organization where the civil servants work. (Permenpan dan RB Nomor 63 Tahun 2011).

In Law Number 5 of 2014 in Article 80 it is stated that apart from salary, civil servants also receive benefits and facilities, where these benefits include performance allowances and overpriced allowances. For the technical implementation of the provision of benefits for regional civil servants, it is regulated in Government Regulation number 12 of 2019 with the term additional employee income allowances.

The dimensions of giving performance allowances to civil servants in Article 3 of the Minister of Administrative and Bureaucratic Reform Number 63 of 2011 are based on: a. the level of achievement of the implementation of institutional bureaucratic reform; b. grade and position class; c. position value price index; d. balancing factor; and e. Provincial regional performance allowance index (Locality-Based Comparability Payments/Locality Pay rate).

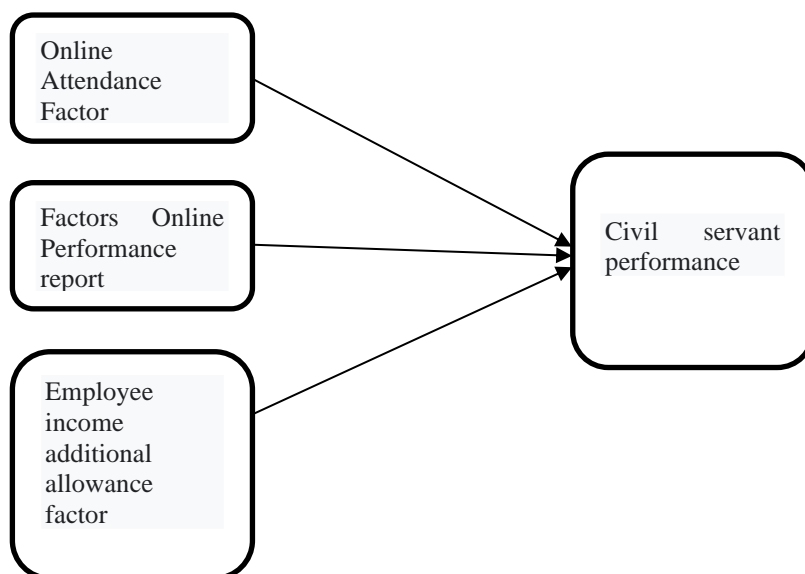
The relevant dimension refers to the criteria for providing additional income to employees according to Morowali Regent Regulation Number 09 of 2014 concerning providing additional income for Civil Servants in the Morowali Regency Government, namely:

- a. Work Responsibilities; given to employees in accordance with the responsibilities of the position they carry.
- b. Civil Service Discipline; given to civil servants based on the level of attendance achieved by civil servants each month.

Provision of additional income is provided through indicators of workload, work performance and work goals according to Samarinda Mayor Regulation Number 30 of 2013 concerning Amendments to Samarinda Mayor Regulation Number 2 of 2013 concerning Additional Income Allowances for Civil Servants. Many additional employee income allowances have been examined by previous researchers, including: M Madjid (2016), I Suryani<sup>1</sup>, B Rusli<sup>2</sup>, H Nurasa<sup>3</sup> (2021), WL Hutasoit (2017)

### **Framework of thinking**

In general, the framework is used to describe the relationship between one variable and another.



**Figure 1. Framework of thinking**

### **Research Hypothesis**

The hypothesis comes from the Greek words hupo (temporary) and thesis (statement or theory). Quoting from the book Hypothesis and Research Variables, a hypothesis is a temporary answer to a research problem. The truth must be tested empirically. The purpose of the hypothesis in research is to create a framework for research reports, provide statements of relationships that can be tested, and facilitate the expansion of knowledge. While the function of the hypothesis in research is to guide research, focus research, reduce range, and keep research on the path related to variables.

Based on the formulation of the problem stated above, the hypothesis is formulated as follows:

- Ho: There is no effect of online absences, online performance reports, additional employee income allowances on the performance of civil servants of Bappeda of West Tanjung Jabung Regency
- H1: There is no effect of online attendance, online performance reports, additional employee income allowances on the performance of civil servants Bappeda West Tanjung Jabung Regency

### **RESEARCH METHODS**

#### **Types of research**

This study uses a quantitative research methodology by using the calculation of numbers through statistical analysis. This type of research is based on the opinion of Wiratna, 2016, which is a type of research that uses statistical procedures or other quantitative (measurement) methods to achieve a result.

#### **Place and time of research**

Research on the influence of online attendance factors, online performance reports, and additional employee income allowances on the performance of civil servants was carried out at regional apparatus organizations of the Regional Development Planning Agency (Bappeda) of West Tanjung Jabung Regency, with a research time of 5 (five) months

### **The population and sample**

The population and sample in this research were all civil servants (civil servants) of Bappeda of Tanjung Jabung Barat Regency totaling 29 people.

### **Variable Operational Definitions**

In this study, online attendance factors, online performance reports, and additional employee income allowance factors are the independent variables (with the symbols X1, X2, and X3), and the performance of civil servants is the dependent variable (with the symbol Y).

### **Data collection technique**

The methods used to collect data are:

- . Observation
- . Interview
- . Documentation

### **Data Measurement Tool**

Data analysis used in this research is SPSS version 20.0

### **Data Quality Test**

Researchers tested the quality of the data by using a validity test and reliability test. The validity test was carried out in order to determine the feasibility of each of the questions in explaining a research variable. The reliability test is a measure of the consistency and stability of the respondents in answering questions which are the dimensions of the research variables and are arranged in the form of a questionnaire. The reliability test can be carried out simultaneously on all questions.

### **Influence test**

The researcher tested the influence using multiple linear regression analysis and analysis of the determinant coefficient.

### **Hypothesis testing**

Researchers tested the hypothesis by using the t test and f test to determine the magnitude of the influence of each variable.

## **FINDINGS AND DISCUSSION**

Seeing the theoretical studies and previous research related to the discussion of this article is a review of the same or related articles, followed by a review of the influence between variables and continued with making conceptual thinking about research plans:

### **Review Relevant Articles**

Reviewing relevant articles as a basis for establishing research hypotheses by explaining the results of previous studies, explaining the similarities and differences with the research plan from relevant studies as table 1 below



**Table 1: Relevant article reviews**

<b>N0</b>	<b>Author (year)</b>	<b>Previous Research Results</b>	<b>Similarities With This Article</b>	<b>The Difference With This Article</b>	<b>hypothesis</b>
1	Meriana Madjid (2019)	Previous research conducted by Suhardjo (2015) stated that additional employee income has a positive and significant effect on employee performance	Based on the results of the regression test analysis, it is known that the additional employee income has a significant effect on employee performance.	-	Additional employee income affects employee performance.
2	Andisa Risfania Syahputri (2017)	-	By using simple regression analysis, it is concluded that the Online Attendance System has a moderate effect in a positive and significant direction on employee work discipline.	-	There is no influence between the Implementation of the Online Attendance System on Employee Work Discipline at the Regional Civil Service Agency for the Province of East Kalimantan
3	Jecqueline Fritzie Najoan Lyndon R. J. Pangemanan Ellen G. Tangkere (2018)	-	Performance allowances have a positive and significant influence on employee performance at the Minahasa District Agriculture Office	-	performance allowances have a significant effect on employee performance
.4	Nastiti Mintje (2013)	the results of this study are in line with the research of Yuniawati and Narsa (2003), which states that a performance measurement system will be useful if the results can provide feedback to make further performance improvements.	performance measurement system affects managerial performance	The difference with this research is that previous research was conducted in manufacturing companies, while the current research is in service companies.	performance measurement system influences managerial performance at PT. Manado Water.
.5	Resty Gustiawati (2015)	-	-	The performance appraisal system is stated to have an influence on work motivation	performance appraisal system influences work motivation
6	Raja Syafira Nurmagustini 1 Hajan Hidayat 2 (2019)	Bulto & Markos (2017) research results researched shows that variable Scoring system Performance	system performance appraisal affects motivation civil servant work .	system performance appraisal and compensation effect on the work motivation of civil servants	There is the influence of the rating system performance on motivation civil servant work

		Against Motivation Shows Results Significant, which means that the system variable performance appraisal affects variables motivation			
7	Dyah Latu Nuswantari, Ahmad Mansyur, Rubyah Hutomo	-	income allowances have a positive and significant effect on performance	-	benefits of employee income has a positive and significant effect on work motivation but has no impact on employee performance
8	Tiara Nanuru, Abdullah W Jabid, Ida Hidayanti	some previous studies conducted by madjid (2016), Piano et al ., (2015), and Rohim and Budhiasa (2019) show that addition income employee have influence significant to employee performance	influence additional employee income on employee performance	influence additional employee income to employee engagement	Employee engagement positive and significant effect on employee performance
9	Maulya Naifah Mustakim Pakihi1 , Budi Setiawati2 , Hafiz Elfiansya Parawu3 (2020)	The results of this study reinforce the results of previous studies regarding the effect of additional employee income and job satisfaction on employee performance. The findings in this study also support the theory of performance allowances presented by Burhanudin Yusuf. Providing allowances or additional employee income in this study can motivate employees to work better and optimally.	The higher the additional employee income and job satisfaction, the better the employee performance at BKD Kota Batu.	-	there is a significant influence of the independent variables

**Influence Analysis between Variables**

Online attendance affects the performance of civil servants where the dimensions or indicators of online attendance (Socialization, Ease of Convenience, Objective Information, Up-to-date Attendance Data, No manipulation occurs, Coaching Occurs from attendance data, Motivates self-discipline, and Reliability) influences the dimensions or performance indicators for civil servants (completing work can show results that are close to perfection (as ordered), within the allotted time they can complete the given amount of work, complete the given work faster than the allotted time, carry out job functions without ask for guidance or intervention from superiors, meet employee work targets that have been set). Mohd. Dahlan dan Rita Ariani



(2017). To improve the performance of civil servants by paying attention to online attendance, what must be done by management is the importance of instilling a new commitment to an organizational climate that respects time through normative-reductive paths in the form of exemplary leaders, remuneration (employee additional income benefits) based on performance values and not mere presence, proportional and professional division of labor, changing the pattern of inherent oversight into superiors and subordinates supervising each other in discipline, and enforcing sanctions/penalties. Mohd. Dahlan dan Rita Ariani<sup>2)</sup> (2017)

Online attendance (fingerprint) plays a role in performance, just like the research conducted by: Dermawan, Mohammad Arya Gandhi (2018), Julia Khairiyah Ritonga (2021)

### **The Effect of the Performance Report on the Performance of Civil Servants.**

Performance reports affect the performance of civil servants, where the dimensions or indicators of the performance report model are ease of use of applications, recording targets and realization of work electronically) affect the dimensions or performance indicators of civil servants (productivity, quality, timeliness, cycle time) (Sisi Wahyuni: 2020)

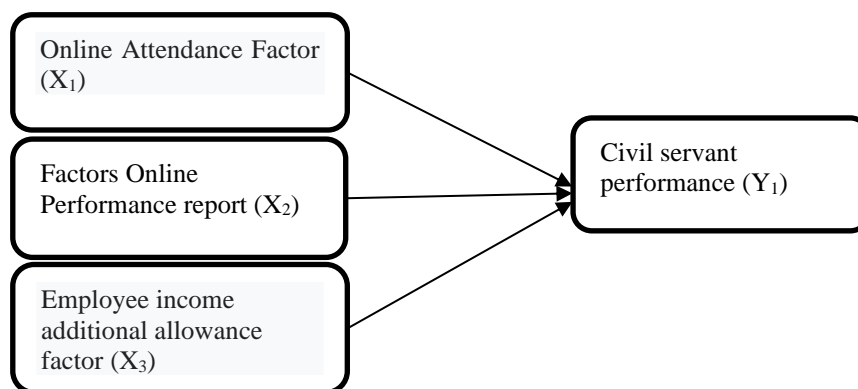
To improve the performance of civil servants by paying attention to performance reports, what management must do is to further improve the integrity and use of e-kinerja applications so that the resulting performance can also increase. (Sisi Wahyuni<sup>1</sup> : 2020) Performance reports have an effect on the performance of civil servants, this is in line with research conducted by Komara Eka Putri et al in 2014 which showed that e-performance has a significant effect on employee performance.

Research with the same results was also shown by research conducted by Dwi Rafita Mukti et al in 2019 with the results of e-performance research having a significant effect on employee achievement or performance. The effect of additional employee income allowances on the performance of civil servants. Additional employee income benefits affect the performance of civil servants, where the dimensions or indicators of additional employee income benefits (work responsibilities, civil servant discipline) affect the dimensions or performance indicators of civil servants (employee performance goals, work behavior). (Meriana Madjid, 2019).

To improve the performance of civil servants by paying attention to additional employee income benefits, what must be done by management is to improve additional employee income and continuous work ability and improve quality so that it will lead to increased employee performance (Meriana Madjid, 2019) Research with the same results was also shown by research conducted by Suhardjo (2015) which stated that additional employee income had a positive and significant effect on employee performance. Irna Suryani<sup>1</sup>, Budiman Rusli<sup>2</sup>, Heru Nurasa<sup>3</sup> (2021) which states that the implementation of a performance-based income policy has a positive and significant effect on employee performance

### **Framework of the Research**

Formulation of the problem, theoretical studies, relevant previous research and discussion of the influence between variables, the framework for thinking this article is processed as below:



**Figure 2. Framework of the Research**

Based on the conceptual framework picture above, then: Online attendance, performance reporting models, and additional employee income allowance schemes affect the performance of civil servants.

Apart from these three exogenous variables that affect the performance of civil servants, there are many other variables that affect employee performance, including: (1) Ability and expertise, (2) Knowledge, (3) Work design (4) personality (5) work motivation, (6) Leadership, (7) Leadership style, (8) Organizational culture (9) Work environment around. Kasmir (2016: 189-193)

## CONCLUSIONS AND SUGGESTION

### Conclusion

From the theories, relevant articles and discussion, the following hypothesis results are obtained: 1. Online attendance has an influence on the performance of civil servants 2. The performance report model has an influence on the performance of civil servants. 3. The additional income allowance scheme for employees has an influence on the performance of civil servants

### Suggestion

Suggestion for the next writer is that there are many other factors that affect the performance of civil servants, apart from online attendance, performance reporting models, and additional allowance schemes, therefore further research is still needed to look for these other factors. Other factors affect the performance of civil servants Apart from the three variables examined in this article such as skills and expertise, knowledge, work design, work motivation personality, leadership style, organizational culture, and work environment.

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