Quality of Clean Water Services for Regional Water Companies in Tangerang City

The Effect of the Internal Control System Effectiveness and the Quality of Financial Reporting and Its Impact on Fraud Prevention of Bandung Regency

Organizational Capacity of Cianjur Main Rice Seeds Development

The Impact of Remuneration Policy on Increasing Lecturer’s Motivation and Performance at Universitas Padjadjaran

Implementation of Government Performance Accountability System (SAKIP) in Indonesian Local Government (Case of Regional Development Planning Board of Sukabumi Regency)

Dynamic Governance Capabilities in Regional Budget Policy Formulation to Create Agile Bureaucracy During Covid-19

Strategic Management Capabilities in Child Identity Card (Kartu Identitas Anak) Program in Civil Registry Service Office of Depok City.
The Impact of Remuneration Policy on Increasing Lecturer’s Motivation and Performance at Universitas Padjadjaran

Rheny, Rd. Funny Mustikasari Elita, Susie Perbawasari

Faculty of Communication Science, Universitas Padjadjaran, Bandung, Indonesia

ABSTRACT

The remuneration policy in the higher education institution is a manifestation of the responsibility of the management leadership in providing awards in the form of additional income with the aim of improving the performance of lecturers. The reform of the lecturer salary payment system became effective in the 2015. This paper attempts to examine the impact of remuneration policies on the motivation and performance of lecturers. This study aims to analyze the positive impact of remuneration policies in an effort to increase the motivation and performance of Universitas Padjadjaran lecturers.
This research uses descriptive qualitative method. Research data collection is done through in-depth interview techniques and literature study. Informants in this research are Universitas Padjadjaran management leaders and staffs and Universitas Padjadjaran lecturers. This study uses a three-step data analysis technique, which consists of the process of reducing research data, displaying data and drawing conclusions. The conclusion from this research is that the remuneration policy has a significant impact on efforts to increase the motivation and performance of Universitas Padjadjaran lecturers, with the fulfillment of both intrinsic and extrinsic factors which have a main role in efforts to increase the motivation of lecturers to always try to improve their performance.

INTRODUCTION

The remuneration policy in the tertiary institution is a manifestation of the responsibility of the higher education management leadership in providing rewards in the form of additional income with the aim of improving the performance of lecturers. The remuneration policy is designed and regulated in such a way that it is able to achieve the goals and objectives of the policy.

Based on Regulations of The Minister of Education Number 77 of 2014, remuneration is the total compensation received by Lecturers and University Staff based on professional duties and responsibilities. Remuneration policies in higher education must meet the principles of proportional, equal, appropriate based on measurable performance achievements. The amount of remuneration is determined based on three components, namely the position component whose amount is fixed and received every month, the achievement or performance component, which is received periodically in the form of commissions or bonuses, and the individual component, which is received only once, in the form of severance pay or pension funds.

In the concept of bureaucratic reform, remuneration is an alignment of the compensation system based on the results of performance appraisals. The remuneration policy emerged as a solution to the problem of corruption that afflicted a number of civil servants and officials in the bureaucracy so that it became the government's commitment to realizing a clean and good governance. Remuneration is one of the performance measurements tools as a consequence of the better employee performance.

Rohayati, et al. (2019) stated that remuneration is one of the instruments to generate employee motivation to improve performance as well as possible. By obtaining appropriate compensation, employees are no longer considered to be thinking about other sources of income to obtain other financial benefits, which are feared to violate applicable regulations or contain elements of corruption, collusion, and nepotism. In other words, every employee is expected to avoid the potential for corruption, collusion, and nepotism.

Jawad and Iqbal (2018) through their research stated that the lecturer's performance allowance in the form of remuneration, is an effort to provide commensurate compensation for the dedication of lecturers to universities. The remuneration policy consists of various components,
including monthly salary, allowances, incentives, bonuses, honoraria, or severance pay. Performance-based remuneration system that is fairer because it provides compensation not only based on rank, class of position and tenure of lecturers.

Universitas Padjadjaran which is better known as Unpad since 2014 has received the mandate to become a Legal Entity State University (PTN-BH). In terms of accreditation, the National Accreditation Board for Higher Education (BAN-PT) has issued Accreditation A to Unpad since January 16, 2014, and Unpad has continued to maintain Accreditation A until now, Accreditation A from BAN-PT was last received by Unpad on December 19, 2018. One of Unpad’s achievements is listed as a PTN-BH which has the highest number of SBMPTN registrants from 2012 to 2019. Organizationally, Unpad began to formulate a new performance-based payment system for approximately 7 (seven) years since Unpad became PK-BLU in 2008. In 2014 the Minister of Finance issued a Regulation on Standard Input Fees (SBM). This regulation applies the principle of pay for performance, thus indirectly reforming the salary payment system for lecturers that has been running so far and came into effect in the 2015 fiscal year (Irawati, et al., 2017).

Since 2015, Unpad management has started to reform salaries known as remuneration. The 2015-2016 period was a transition period from the implementation of the remuneration policy where Unpad management still used the honorarium system but began to introduce a point counting system in the remuneration system. As a result, the honorarium received by lecturers every semester has increased dramatically, but on the other hand it has also made Unpad’s financial expenditures swell, because during the transition period there was no rector regulation regarding the system for calculating the number of points that could be included in the lecturer’s performance plan.

Based on the Unpad Rector’s Regulation No. 8/2018 Chapter V Point 5.3 concerning Unit Points for the Implementation of the Tridharma of Higher Education, and Regulation Number 24/2018 Article 1 Point 5.3.2. Regarding the Unit of Research Implementation Points, the Lecturer Performance Allowance Scheme has been regulated in detail. The remuneration policy begins with the process of disseminating information on the remuneration policy which begins with the issuance of the Rector’s Regulation on Remuneration or Performance Incentives for Unpad Lecturers. The Director of Human Resources Unpad then disseminated the policy to all faculties through the Dean. Furthermore, the Dean socialized the remuneration policy to the entire academic community in each faculty. As for the technical implementation of the socialization of remuneration policies at the faculty level, it is carried out by the Deputy Dean and the Faculty Manager with the approval of the Dean. The process of socializing or disseminating information about the remuneration policy is usually carried out several months before the policy is enforced, but because the number of lecturers at Unpad is large, so that the remuneration policy is only understood by lecturers when filling out the Lecturer Workload (BKD) form which is an obligation for lecturers to fill it in at the beginning of each semester related to the implementation plan of Lecturer Duties and Functions.
Regulation Number 6/2020 states that the performance achievements of Unpad lecturers include 3 (three) aspects of Tridharma, which consists of three activities, namely Education and Teaching, Research, Community Service (PKM) and Additional Tasks. The three aspects of Tridharma and Additional Tasks are points system that is the basis for determining the amount of remuneration received by Unpad lecturers based on Rector’s Regulation Number 6 of 2020 Points 5.3.1 to 5.3.4.

Motivation has the root word "motive" which has the meaning of encouragement or intention to someone. The motivation theory developed by Herzberg (2012) explains the existence of motivational factors related to job satisfaction and job dissatisfaction. The motivation that arises in the lecturers helps to improve their achievements. According to this theory, motivation consists of two factors, namely intrinsic factors and extrinsic factors. As for what is meant by intrinsic factors are all things related to job satisfaction or dissatisfaction, the elements are work performance, type of work, ideals and opportunities for self-development. An employee, in this case is a lecturer at a university, certainly has the need to develop his professional career as a lecturer, for example with the opportunity to continue his Masters (S2) or Doctoral (S3) education, which is given by the institution where he teaches. In addition, lecturers can also develop their careers by gaining trust to occupy managerial positions at the Faculty level such as Head of Study Programs, Heads of Departments, Managers, Deans and Vice Deans.

While extrinsic factors according to Herzberg (2012) are factors that are closely related to the work environment, workplace circumstances, work assurances, rewards for dedication and work performance and company policies in completing work problems (policy). The work environment can affect employee performance, such as a lecturer. If the lecturer feels uncomfortable with his work environment, it is difficult to expect good performance from the lecturer. The work environment of a lecturer at a university, for example, relationships with superiors, relationships with colleagues and the work atmosphere in the office.

McCloy, et al. (1994) stated that employee performance depends on three main factors, namely skills, knowledge and motivation. An employee in an organization must have these three factors because the organization requires employee competence, who has the skills and knowledge so that they can contribute to performance. Motivation is the driving factor that makes the skills and knowledge aspects provide maximum results. In an effort to increase employee motivation, it cannot be separated from the existence of high compensation or roles that are considered appropriate.

Problems regarding the impact of remuneration policies on improving the motivation and performance of lecturers at Unpad are interesting enough to be analyzed further. This study aims to analyze the impact of remuneration policies on improving the motivation and performance of lecturers at Unpad. From this study, it is hoped that it can contribute ideas about remuneration policies that can increase motivation and better lecturer performance. The formulation of the problem in this study is the extent to which the impact of remuneration policies on improving the motivation and performance of lecturers at Unpad. Meanwhile, the
The purpose of this study is to determine the extent of the impact of remuneration policies on improving the motivation and performance of lecturers at Unpad.

**LITERATURE REVIEW**

**The Concept of Motivation**

Motivation is a basic or internal and intensive drive from within or outside the individual. Motivation is the process of generating, managing, and controlling. Another opinion expressed by Dimyati (2009) which states that motivation is seen as a mental impulse that moves and directs human behavior, including learning behavior. Based on the understanding of motivation above, it can be concluded that motivation is the impetus that a person must do something, and also as a guide in his behavior, one of which is the urge to do something or to improve achievement and achieve his goals.

The motivation theory developed by Herzberg (2012) is more suitable to explain the driving factors related to teacher dissatisfaction and job satisfaction in the workplace. Motivation encourages lecturers to improve their achievements. Herzberg (2012) also explains that motivation consists of two factors, namely intrinsic and extrinsic factors. Intrinsic factors are factors related to personal satisfaction consisting of achievement, type of work, recognition and opportunities for growth and extrinsic factors are factors related to the work environment, atmosphere at work, and job security.

**The Concept of Remuneration Policy**

In the aspect of human resource management, rewards or compensation for good performance is the fulfillment of rights that must be received by company employees or employees of an institution. Compensation can cause problems if it is deemed unsatisfactory by the recipient, due to an imbalance in the amount of compensation with the workload. For this reason, the institution or company needs to design a form of compensation that is able to provide satisfaction for its employees or employees.

The policy of providing compensation to employees in public organizations is certainly different from compensating employees in a company environment because the orientation of public organizations does not lie in obtaining profits, but the fulfillment of public services that demand volunteerism in their performance related to their role as Civil Servants (PNS). Therefore, compensation in the environment of public organizations considers the aspect of justice to achieve effectiveness. In public organizations, failure to implement appropriate, fair, and equitable compensation policies can affect employee productivity.
The Concept of Performance

In organizations, performance is the most frequently measured thing. It also relates to the way a person does everything related to his job, position, or role in the organization. Performance is how workers perform all activities related to work, position, or role in the organization. Performance is the result achieved by an individual or group of people in the organization in accordance with the duties and authorities given by the leadership of the organization. The achievement process aims to achieve the organization's goals legally, without violating the law and in accordance with morals and ethics. Employee performance is the ability of a person or group of people to take action and improve it according to their responsibilities in accordance with the expected results.

In a study conducted by Sabrin Nahar and Nurul Mohammad Zayed (2019) on Unilever employees in Bangladesh, it shows that the amount of remuneration increases motivation and determines the achievement of employee performance. Another study conducted by Ermelinda Satka (2019) and Nikpour (2017), through a regression study of hundreds of employees in a trading company in Albania and Bangladesh, showed that employee rewards affect company performance, because employees need motivation to achieve their targets. Remuneration is a form of appreciation received by employees for good performance, although uncertainty in the amount and form of remuneration can reduce employee motivation.

Meanwhile, Mohammad Nashwan Alwaki (2018), through his research on company employees in Amman, Jordan, revealed that organizational communication also has a role in organizational control in monitoring or observing the implementation of organizational policies and directing organizational members to organizational goals. The organization could run effectively and to motivate organizational members, a performance-based compensation system is made, so that the higher the performance achievement of organizational members, the greater the value of compensation received by members of the organization.

From his research in Indonesia, Apriani et al. (2019) explained that all members in the organization are expected to receive accurate information regarding the duties and obligations of members of the organization. Information is basically needed by all people who have different positions in the organization. Organizational leaders need information about the extent to which organizational goals have been achieved, while organizational members need information to carry out their work, including information on security, social, health, payment systems, and performance rewards. In the organizational context, a compensation system is needed that is linked to performance achievements known as the remuneration system. Remuneration emerged as a solution to various problems in paying civil servants and officials in public organizations to achieve better performance.

The workload carried by employees also affects the performance of an organization's employees. The amount of workload of each organization is usually determined by the leader of the organization. Two main principles that must be applied in determining the workload of employees are equality and fairness. Organizational leaders should provide an even and reasonable workload to all employees. Equality means that every employee has the same
workload daily, while reasonable means that the workload given is still within reasonable limits and can be completed during working hours. If these two principles are met, it can be avoided that there are employees who have too many activities, but on the other hand there are other employees whose work activities are very minimal. (Diana, B.A. & Harta, R., 2017)

Performance measurement is a process or system of actions and procedures in which the organization assesses how well the performance of its members is compared to the previous performance of other members of the organization, as well as in terms of how effectively the goals and objectives have been achieved. A well-designed performance measurement system should clearly articulate performance goals and targets, define performance outputs and results, and define the expected level of quality and the timeframe over which the performance objectives will be met. In essence, the data collected should inform stakeholders that progress is being made towards the achievement of the overall mission. Quantitative performance measures based on the number and time of achievements. These measures must show the achievement and productivity of organizational members' performance (Callahan, 2007).

The performance measurement system that combines several types of measures, in institutions/ministry in Indonesia is referred to as the Key Performance Indicators (KPI) which is a series of measures, used by the management/leadership of the institution which consists of a complex performance measurement system. (Rulandari, 2019).

Good performance measurement of course requires proper performance planning as well, because performance planning turns out to have a significant influence on employee performance. This performance planning consists of performance result planning and performance behavior planning. A good performance plan is of course prepared based on measurable considerations, such as job analysis, workload analysis, civil servant competencies in accordance with job requirements, and competent appraisers. Organizations in the form of BLU such as Unpad need to prepare performance plans that meet these various requirements, so that performance planning is more effective and lecturer performance can be continuously improved. (Hendi, et al., 2019).

The performance measurement system is translated through a performance appraisal system. A good performance appraisal system can improve time efficiency and employee compliance in reporting and monitoring performance at government institutions. Nevertheless, the government continues to develop and improve the work appraisal system in order to respond to various problems that arise in the daily performance appraisal practice, so that the effectiveness and efficiency of the system is maintained. (Marlian, et al., 2021).

In the remuneration system, for example, the measure is the achievement of performance based on the targets that have been set. From there, you can see what percentage of the achievement is. What and how the results that can be achieved from one employee compared to others can be seen in certain indicators. (Irawati, et al., 2017)
The novelty of this research is research on the impact of remuneration policies on motivation and performance, especially at Unpad which has never been studied before. Meanwhile, the state of the art research uses scientific literature published in national and international journals published in the last 10 (ten) years. Similarly, primary data was collected during the last 6 (six) months, starting from January to July 2021. Therefore, the information obtained through this research is actual and still very worthy of research, so that it is able to bring up novelty.

RESEARCH METHODS

This research on the impact of remuneration policies on the motivation and performance of Unpad lecturers uses descriptive qualitative methods. Research data collection is done through in-depth interview techniques and literature study. Informants from the research are Unpad management as remuneration policy makers and Unpad lecturers as beneficiaries or parties affected by the remuneration policy. Furthermore, this study uses a three-step data analysis technique, which consists of the process of reducing research data, data displaying and drawing conclusions.

RESULTS AND DISCUSSIONS

Unpad began to formulate a new performance-based payment system for approximately 7 (seven) years since Unpad became PK-BLU in 2008. In 2014 the Minister of Finance issued Minister of Finance Regulation (PMK) No. 53/PMK.02/2014 concerning Standard Input Fees or SBM. This PMK applies the principle of pay for performance, thus indirectly reforming the salary payment system for lecturers that has been running so far and came into effect in the 2015 fiscal year (Irawati, et al., 2017)

From the results of an interview with the Finance Department of Unpad on January 25, 2021, since 2015 Unpad management has begun to carry out salary reforms known as remuneration. The 2015-2016 period was a transition period from the implementation of the remuneration policy at Unpad where management still used the honorarium system but began to introduce a point counting system in the remuneration system. As a result, on the one hand, the honorarium received by lecturers every semester has increased dramatically, but on the other hand it has also made Unpad's financial expenditures swell, because during the transition period there was no rector regulation regarding the system for calculating the number of points that could be included in the lecturer’s performance plan.

In 2017 the Unpad Chancellor issued Unpad Rector’s Regulation Number 17 of 2017 concerning Guidelines for the Implementation of the Performance Allowance for Lecturers of the University of Padjadjaran which regulates in detail the Requirements and Components of the Performance Allowance, Establishment of Position Structure and Class of Position, Individual Work Assignments and Contracts (KKI), and Scheme Performance Allowance. The Performance Benefit
Scheme regulates the Calculation of Points and Units of Points that can be entered into an Individual Employment Contract.

Furthermore, in 2018, the Rector’s Regulation Number 8 of 2018 concerning Guidelines for Implementation of the Performance Allowance for Lecturers of the University of Padjadjaran and Rector’s Regulation Number 24 of 2018 concerning Amendments to Rector’s Regulation Number 8 of 2018 which regulates the amount of remuneration for lecturers who meet the achievement targets of Individual Work Contracts that has been established.

Based on the Rector’s Regulation Number 8 of 2018 concerning Guidelines for the Implementation of the Performance Allowance for Lecturers at the University of Padjadjaran Chapter V Point 5.3 concerning the Unit Points for the Implementation of the Tridharma of Higher Education, and the Rector's Regulation Number 24 of 2018 concerning Amendments to the Rector's Regulation Number 8 of 2018, Article 1 Point 5.3.2. Regarding the Unit of Research Implementation Points, the Lecturer Performance Allowance Scheme has been regulated in detail.

In Rector's Regulation Number 6 of 2020 remuneration begins with filling out the Lecturer Workload (BKD) form at the beginning of the semester related to the plan for implementing standard Tasks and Functions, which is equivalent to a minimum load of 12 credits and a maximum of 16 credits for the Tri Dharma of Higher Education. The obligation to fill out the BKD form is for the basis for payment of lecturer certification allowances sourced from the government budget. The BKD form that has been filled out by the Lecturer is approved by the Department and then validated by the Dean through the Deputy Dean and Manager. After the verification process at the Faculty level is complete, then the BKD is processed by Human Resources Department to determine the value of the planned performance allowance to then be coordinated with the Unpad Finance Department who plans the expenditure budget for payment of performance incentives or lecturer remuneration for the next semester.

The purpose of the remuneration system at Unpad is to obtain human resources with appropriate qualifications so that they can work professionally, retain good and outstanding employees, motivate employees to work productively, reward employees based on their performance and control employee costs (Irawati, et al., 2017).

Currently, the remuneration system has become a policy implemented in Unpad's financial management. With the remuneration is expected to improve employee performance in carrying out their work. Through the remuneration system, lecturers are expected to have work motivation so that they can have a positive influence on their performance achievements, so that they have good morale and high work productivity. (Irawati, et al., 2017).

The implementation of remuneration policies in universities is not as easy as implementing remuneration policies in ministries or other government agencies. Several universities in Indonesia have encountered obstacles when implementing remuneration policies. Some of the
most common problems are the terms and conditions of getting remuneration that are too heavy and the calculation of the remuneration value that is felt to be unfair. (Irawati, et al., 2017).

According to research informants from the Unpad Finance Department in an interview on February 12, 2021, the remuneration policy at Unpad is one of management’s responsibilities to reward lecturers’ performance achievements. Unpad implements a remuneration policy as an effort to increase work motivation and form a work culture that is oriented towards achieving work performance through high performance achievements, one of which is lecturer productivity in one aspect of the Tridharma of Higher Education.

Based on data obtained from the Unpad HR department, in 2018, the total number of remuneration lecturers at Unpad reached 1,928 people, consisting of 1,710 Civil Servant Lecturers (PNS), 193 Non-PNS Permanent Lecturers, and 25 Lecturers with Special Lecturer Identification Numbers (NIDK) from the Ministry of Health of the Republic of Indonesia (Kemenkes). In 2019, the number of lecturers increased to 2,090 people, consisting of 1,681 PNS Lecturers, 211 Non-PNS Permanent Lecturers, and 198 NIDK Lecturers from the Ministry of Health. At the end of 2020, the number of all lecturers at Unpad decreased to 2,074 people, consisting of 1,641 PNS Lecturers, 224 Non-PNS Lecturers, and 209 Lecturers with NIDK from the Ministry of Health. For more details, data regarding the development of the number of lecturers at Unpad in 2018-2020 can be seen in the table below:

<table>
<thead>
<tr>
<th>Categories</th>
<th>Years</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2018</td>
<td>2019</td>
<td>2020</td>
</tr>
<tr>
<td>Civil Servant (PNS)</td>
<td>1,710</td>
<td>1,681</td>
<td>1,641</td>
</tr>
<tr>
<td>Non-PNS</td>
<td>193</td>
<td>211</td>
<td>224</td>
</tr>
<tr>
<td>Ministry of Health</td>
<td>25</td>
<td>198</td>
<td>209</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>1,928</strong></td>
<td><strong>2,090</strong></td>
<td><strong>2,074</strong></td>
</tr>
</tbody>
</table>

Source: HRD Department Unpad, 2021

If observed carefully, there has been a decrease in the number of PNS Lecturers receiving remuneration, namely as many as 29 PNS Lecturers or 1.7% in 2019, and 40 PNS Lecturers or 2.4% in 2020. On the contrary, Non-PNS Lecturers receiving remuneration experienced an increase, namely 18 Non-PNS Lecturers or 9.3% in 2019, and 13 Non-PNS Lecturers or 6.2% in 2020. Likewise, there was a very significant increase from Lecturers with the NIDK of the Ministry of Health who received remuneration, which was 173 people or 692 % in 2019, and 11 people or 5.5% in 2020.
According to information from an informant of the Unpad Human Resources Department, the decline in the number of PNS Lecturers was due to entering retirement age, passing away, being transferred, or resigning. Meanwhile, the number of new civil servants recruitment through the CPNS test is very limited. Meanwhile, Unpad requires additional lecturers to replace PNS lecturers. Therefore, the number of non-civil servant lecturers continues to increase every year. Meanwhile, a very significant increase in the number of NIDK of the Ministry of Health occurred in 2019, because Unpad carried out the recruitment of non-civil servants with the NIDK of the Ministry of Health from 2018-2020.

Performance achievement is a measure of performance achievement compared to previously set targets. Performance achievement is a series of measures made by management in measuring the achievement of the organization's human resources or comparing the final results of performance with predetermined performance targets.

The remuneration policy is expected to stimulate an increase in the performance of Unpad lecturers. However, based on data from the Human Resources Department, the average planned or targeted performance of Unpad lecturers in Semester I of 2019, was 61.2 percent with an average realization of 57.7 percent or 94.2% of the target achievement. While in Semester II 2019, the target for lecturer performance was 59.4 percent with an average realization of 58.2 percent or 97.9% of the achievement target. The decline in the average achievement target and performance realization occurred in the first semester of 2020, with a performance achievement target of 61.6% with an average realization of 51.6% or 81.37% of the achievement target. For more details, the data on the achievement of lecturers' remuneration at Unpad in 2019-2020 can be seen from the following table:

<table>
<thead>
<tr>
<th>Point</th>
<th>2019 Semester I</th>
<th>2019 Semester II</th>
<th>2020 Semester I</th>
</tr>
</thead>
<tbody>
<tr>
<td>%</td>
<td>Target Achieve</td>
<td>% Target Achieve</td>
<td>%</td>
</tr>
<tr>
<td></td>
<td>%</td>
<td>%</td>
<td>%</td>
</tr>
<tr>
<td>%</td>
<td>61.2</td>
<td>57.7</td>
<td>59.4</td>
</tr>
<tr>
<td>KKI</td>
<td>3.060 point</td>
<td>2.883 point</td>
<td>2.968 point</td>
</tr>
</tbody>
</table>

Source: Human Resources Department Unpad, 2021

Based on Unpad Rector’s regulation Number 8 of 2018 Point 5.2.3.1, Regarding the Calculation of Points As a Lecturer, the percentage of performance can be calculated by comparing the performance points of a lecturer with 5,000 points multiplied by 100%. If seen in the table above, the realization of lecturer performance achievements is still below 100% or 5000 points.
Although the performance of lecturers has not yet reached 100%, the amount of remuneration payments for all lecturers at Unpad shows a significant increase. In 2019, the amount of remuneration payments increased by 20%. Furthermore, in 2020, the amount of remuneration payments for lecturers will increase by 7%. For more details, the increase in the amount of remuneration payments for Unpad lecturers in 2018-2020 can be seen in the table below:

<table>
<thead>
<tr>
<th>Remunerasi</th>
<th>Tahun</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>2018</td>
<td>2019</td>
</tr>
<tr>
<td>Increased</td>
<td>149.317.762.391,-</td>
<td>20%</td>
</tr>
</tbody>
</table>

Source: Finance Department, UNPAD, 2021

In Item 5.3.2.1. The Rector’s Regulation Number 8 of 2018 explains the credit score points that can be achieved from each scientific article in Reputable International Scientific Journals or Scopus Indexed starting from Quartile 1 (Q1) to Quartile 4 (Q4) with an Impact Factor (IF) value of the ISI Thomson Institute of 0.1 to above 20. The highest credit is given to the main author of a Q1 indexed scientific article with an IF value above 20, which is 9,228 points. Meanwhile, as a co-author, he got 6,152 points. Unpad lecturers’ scientific works have been published in Scopus Indexed Journals Q4 to Q1.

Based on data from the Directorate of Research and Community Service (DRPM) Unpad, at the end of 2020 the number of lecturers who produced publications in Reputable International Journals or Scopus Indexed Journals Q4 to Q1 in 2019 was 791 people, with a total of 581 lecturers whose scientific works were cited. Meanwhile, in 2020 the number of lecturers who produced publications in Reputable International Journals increased to 899 people with a total of 748 citations.

Based on interviews with several research informants who are lecturers from different faculties, it is known that the remuneration policy or lecturer performance incentives at Unpad has a significant impact on increasing the motivation and performance of Unpad lecturers. Several factors that support the increase in motivation and performance of Unpad lecturers are certainty in the amount of compensation received, a rational and possible credit score calculation system, and awards for lecturers who have achievements above the set targets. The remuneration policy at Unpad has undergone several improvements since it was implemented in 2015, and the current policy is the best policy as a result of a dynamic process that has occurred over the last 6 years. Evaluation of the remuneration policy at Unpad is mainly directed at the policy of calculating research points, which often changes at the time of reporting, where research activities that originally had a credit score, suddenly were no longer counted as points at the time of reporting.
CONCLUSIONS

From the discussion of the research results that have been carried out in this study, it can be concluded that the remuneration policy or performance incentives for lecturers at Unpad has a significant impact on increasing the motivation and performance of Unpad lecturers. This is evident from the increase in the amount of remuneration paid by Unpad in the last three years, the increase in the number of Unpad lecturers’ scientific works published in reputable international scientific journals or Scopus. The remuneration policy affects the motivation and performance of Unpad lecturers through both intrinsic and extrinsic factors. One of the intrinsic factors that support the increase in motivation and performance of Unpad lecturers is the certainty in the amount of compensation received, a rational and possible credit score calculation system that can be achieved. While the extrinsic factor of the remuneration policy is the rewards for lecturers who have achievements above the set targets.

REFERENCES


Government Regulation Number 46 of 2011 concerning the Assessment of Civil Servants’ Work Performance.


Minister of Finance Regulation No. 53/PMK.02/2014 concerning Standard Input Fees or SBM.


Universitas Padjadjaran Rector’s Regulation Number 17 of 2017 concerning Guidelines for the Implementation of the Performance Allowance for Lecturers of the Universitas Padjadjaran.


Universitas Padjadjaran Rector’s Regulation Number 8 of 2018 concerning Guidelines for Implementation of the Performance Allowance for Lecturers of Universitas Padjadjaran.

Universitas Padjadjaran Rector’s Regulation Number 24 of 2018 concerning Amendments to Rector’s Regulation Number 8 of 2018.

Universitas Padjadjaran Rector’s Regulation Number 1 of 2020 concerning Organizational Structure and Management Work of Universitas Padjadjaran.

Universitas Padjadjaran Rector’s Regulation Number 6 of 2020 concerning Performance Incentives for Lecturers of Universitas Padjadjaran.
Universitas Padjadjaran Rector’s Regulation Number 15 of 2020 concerning Lecturers with Registration of Special Lecturer Identification Numbers (NIDK) and Educator Serial Numbers.