

# A Model of the Remuneration Pattern of Lecturers' Performances in Budget Evaluation Management at the University of Sultan Ageng Tirtayasa

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The remuneration pattern of budget management emphasises the concept of value for money and supervision of output performances. The purpose is to know lecturers' performances at the University of Sultan Ageng Tirtayasa. The research design was implemented to achieve the objective. Performance evaluation is evaluated by analysing work performance, attendance, learning activities, research and social contribution. The researchers found that 97.98% of lecturers with additional duty had satisfactory performances according to the results of evaluation. Meanwhile, 57.49% of lecturers without additional duty were found to have satisfactory performances, while 21.46% of them were found to have very good performances. Others had good, moderate, and appropriate obligations. This research has the calculation of a performance-based budget. It is established by brainstorming lecturer activities and elaborating on the semester credit system. In dealing with the performance results, budget management is measurable, effective, and efficient.

**Key words:** *Performance, evaluation performance, lecturer activity, transformation performance and budget transparency.*



## Introduction

The University of Sultan Ageng Tirtayasa (Untirta) is one of the state Universities within the Ministry of Research, Technology and Higher Education that uses the Public Service Agency (PSA) for budget management. This was reinforced by the Decree of the Minister of Finance No. 1/KMK05/2012 on January 2, 2012. Untirta has been changed from a private university to a PSA state university. Budget management in Untirta refers to the Decree of the Minister of Finance of the Republic of Indonesia number 1239/KMK05/2015. It looks to this decree in the determination of remuneration for management officials, the supervisory board, and employees of public service bodies. Based on the Decree, Untirta has imposed a remuneration pattern since 2016. In the remuneration pattern, financial management and budget utilisation are based on lecturers' performances. A budget with a performance approach emphasises the concept of value for money and supervision of output performances (Olatunji, Olawumi, and Awodele, 2017). The value concept of something that is done needs an indicator.

Learning, research, and social dedication are regarded in in the performance of employed lecturers (Liwaul, at.al., 2017). These three variables are the main references for evaluating lecturer's performances. Each activity in each variable is then converted into performance (Surianti and Dalimunthe, 2015). By converting activities into performance points, an indicator is made available to all lecturers. This indicator becomes the main reference for all lecturers in determining the number of performance points (Eschleman, at.al., 2014). Based on the conversion, each lecturer's performance achievements can be known. In this study, each lecturer's activity is converted and then evaluated.

To know lecturers' performances, the research focused on two groups. These are lecturers with additional duties (LAD) and lecturers without additional tasks (LWA). Performance analysis for LAD consists of performance appraisal (CPA), attendance rating (AR) and tridarma. Meanwhile, performance analysis for LWA is an accumulation of attendance value, tridarma, and support. In analysing the performances, all lecturer activities are converted into Semester Credit Units (SCU).

## Methodology

In evaluating the performance of lecturers, SCU limits are applied with the following categories: satisfied  $\geq 24$  credits, 21-23 credits, 18-20 credits, 15-17 credits and 12-14 credits. no allowances are received if the number of credits are  $\leq 12$ . Lecturer activity is calculated to evaluate a lecturer's performance in one semester with a maximum of 24 SCU (Gul, 2010). The limits of SCU are as follows: a CPA maximum of 2.4 SCU, a maximum AR 2.4 SCU, and a tridarma minimum of 19.2 SCU. However, in calculating SCU tridarma for LWA, each

SCU darma varies depending on functional position. The maximum for learning (Ln) for an LWA with a functional position of Lecturer (Lec) is 22.8 SCU. For an Expert Assistant (EA) it is 21.6 SCU, a Lector (L) is 20.4 SCU, a Letters Head (LH) is 19.2 SCU, and a Professor (Prof) is 16.8 SCU. The minimum SCU for research (Res) for a Lec is 0.5 SCU. For an EA, it is 0.75 SCU, an L is 1.0 SCU, an LH is 1.2 SCU, and a Prof is 2.4 SCU. Furthermore, the maximum SCU for the activities of dedication (AD) and support (Sup) is 1 credit.

In evaluating CPA, the first conversion of points is as follows: very good = 100, good = 80, and enough = 60. The CPA points (PCPA) in the remuneration pattern are calculated using the equation:

$$PCPA = \left( \frac{CPA}{100} \right) \times (10\% \times 24) \quad \dots\dots\dots (1)$$

Then, in evaluating attendance, an analysis of work attendance and national awareness ceremony takes place within one semester. SCU of presence (SCUP) in a remuneration pattern is calculated using the equation:

$$\left[ 80\% \times \frac{\sum \textit{presence}}{MA / \textit{smt}} \right] + \left[ 20\% \times \frac{\sum \textit{presence}}{up / \textit{smt}} \right] \times [10\% \times 24] \quad \dots\dots\dots (2)$$

MA/smt = mandatory attendance per semester, and up/smt = ceremonies per semester. Furthermore, in evaluating the learning, the researchers start analysing teaching, academic counsel, scientific direction/thesis/script examination, final assignment study, and textbook writing.

Learning performance for academic guidance (LPA) consists of the academic supervision of a number of students in the Diploma III program (DIII) and Undergraduate Program (S1). A maximum of 30 DIII and S1 students are supervised in one year. To calculate the LPA equation, this equation is used:

$$LPA = \frac{\sum \textit{Student}}{15} \quad \dots\dots\dots (3)$$

In the evaluation of learning performance for scientific direction/thesis/script examination, final assignment study is done by the analysis of guidance, review, thesis, and scientific

papers. The maximum number for thesis is 9 people, thesis is 12 people, and scientific work is 15 people. To calculate the learning performance for the final task supervisor (FTS) this equation is used:

$$FTS = \frac{1}{n} \left( \sum Student(PI) + \sum Student(PII) \right) \dots\dots\dots (4)$$

n = number of students, PI = mentor or examiner I, and PII = counsellor or examiner II. The learning SCU calculation (Ln) represents the algebraic number of the number of teaching credits, the level of academic guidance, the number of mentors/reviewers/final project examiners and textbooks. Furthermore, in the field of research, the conversion is done by: getting a grant research scheme, journal publication/proceedings and making research books. The conversion of each research scheme is shown in Table 1, whereas the journal publishing conversion is shown in Table 2.

**Table 1**  
*Conversion of the Research Scheme*

No	Research Schema	Points
1	Overseas Cooperation Research (PKLN), and the National Strategic Research (PUSN)	1,50
2	Competence-Based Research (PBK), National Strategy Research (PSN), Research on Creation and Presentation of Arts (P3SN), Research on Inter-University Cooperation (PKPT), Post-doctoral Research (PPD), Primary Research of Higher Education (PDUPT), Applied Research of Higher Education (PTUPT), Research on Superior Development of Higher Education (PPUPT), Research Cooperation Ministry and Research of Provincial Government Cooperation	1,25
3	Research of Beginner Lecturer (PDP), Postgraduate Research Team (PTP), Doctoral Dissertation Research (PDD), Masters Education Research to Doctorate for Excellence (PMDSU), Research of Regency/City Cooperation, and Research of Industrial Cooperation/other	1,00
4	Research the university's internal scope	0,75
5	Research internal faculty scope	0,50

**Table 2**

*Conversion of Journal Publications, Proceedings, and Research Reports*

No	Publication Journal/Proceedings	Points
1	International Journal of Impact Factor (Q1)	2,50
2	International Journal of Reputation (Q2)	2,25
3	International Journal of Reputation (Q3)	2,00
4	International Journal of Reputation (Q4) and Indexed Proceedings (Thomson)	1,75
6	National Journal Accredited	1,50
7	International Journal of DOI, DOAJ Online National Journal, and Proceedings	1,25
10	International Journal Online (without DOI) and National Proceedings	1,00
12	National Journal of ISSN (without DOAJ)	0,75
13	Research Report	0,50

## Results and Discussion

The lecturers studied in this study include as many as 465 people. 247 people were LAD and as many as 218 people were LWA. To assess the performance of lecturers their monthly attendance was first analysed. Furthermore, to know the size of learning SCU, the amount of monthly semester credits was analysed. Then, the amount of students' yearly academic guidance and the amount of yearly textbook writing was analysed. In addition, the amount of final project examiners in one semester and one year was also analysed. In analysing the learning SKS, two things were differentiated. These are SCU learning for LAD and LWA.

For LAD, there is an equivalence of SCU in terms of structural positions with the number of learning credits. The number of equivalents between the positions with the learning SCU for LAD refers to the decree of the Director General of Higher Education Department of Education and Culture of the Republic of Indonesia No. 48/DJ/Kep/1983. This decree regards the burden of teachers at state universities. Meanwhile, the SCU of data teaching and academia refers to an academic information system. Research data and publication refers to the system of research information and community service as well as searches on the web journals. With reference to these two systems, Untirta lecturer learning data is shown in Table 3.

**Table 3**  
*Odd Semester Academic Year data in 2017/2018*

No	Structural Position	SCU	The Range of SCU Ln	The Range of SCU AS	The Range of SKS TA	The Range of PA SCU PA	The Range of SCUTB	
1	Rector	12	9	0.6	0.6	0.3	0.6	
2	Vice Rector	10	6 - 9	1.2 - 1.4	0.7 - 1.0	0.7 - 0.9	0.7 - 0.9	
3	Deans, Director of Postgraduate and Head of Council	10	6 - 9	1.2 - 1.4	0.7 - 1.0	0.7 - 0.9	0.7 - 0.9	
4	Vice Deans, Vice Director of Postgraduate, experts, Secretary of Council and Director of IDB	6	9-12	1.2 - 1.6	1.1 - 1.2	0.9 - 1.2	1.1 - 1.2	
5	Head of Departments, Head of Units, Coordinator of Excellence, Head of Internal Supervisor Unit, and Secretary of IDB	6	12 - 14	1.2 - 2.0	1.1 - 1.2	0.9 - 1.2	0.0 - 0.9	
6	Head of Departments, Secretary of Departments and Coordinator of the Diploma III Study Program, Secretary of Departments and Secretary of Internal Supervisor Unit.	4	12 - 14	1.3 - 2.0	1.1 - 1.2	0.9 - 1.2	0.0 - 0.9	
7	Head of the Internal Quality Unit, Head of Language Unit, Auditor, Head of Teaching Practicum Program and the head of Clinic Unit.	4	12 - 15	1.3 - 2.0	1.1 - 1.2	0.9 - 1.2	0.0 - 1.0	
8	The Secretary of the Internal Quality Unit, Secretary of the Language Unit, Auditor, Secretary of Teaching Practicum Program and Head of Clinic Unit.	4	6-15	1.3 - 2.0	1.1 - 1.2	0.9 - 1.2	0.0 - 1.0	
9	Members of the Internal Quality Unit, and technical staff.	4	6-15	1.3 - 2.0	1.1 - 1.2	0.9 - 1.2	0.0 - 1.0	
10	Lecturers Without Additional Tasks (LWA)	Prof	0	10 - 16	1.4 - 2.0	0.7 - 1.1	0.7 - 1.1	0.3 - 1.1
		Lh	0	10 - 16	1.4 - 2.0	0.7 - 1.1	0.7 - 1.1	0.0 - 1.2
		L	0	10 - 18	1.4 - 2.0	0.7 - 1.2	0.7 - 1.0	0.0 - 1.0
		EA	0	11 - 18	1.2 - 2.0	0.3 - 1.2	0.3 - 0.6	0.0 - 0.6
		Lec	0	10 - 12	0.0 - 1.4	0.0	0.0	0,0

The learning SCU are a combination of structural SCU equality, credits of subjects (CS), SCU of academic supervision (AS), SCU of final assignments (FA) and SCU of textbooks (TB). The achievements of LAD in Untirta are in a good and excellent category. The results of CPA analysis on each faculty, institution, and unit are shown in Table 4.

**Table 4**

*Results of Analysis of CPA DT at Untirta in 2016*

No	Performance Achievements	Total	Percentage
1	Very Good	46	19%
2	Good	201	81%
3	Fairly Good	0	0
Total		247	100%

Based on the data in Table 4 above, out of 247 LAD, 81% had good work performance while 19% were very good. Using equation (1), the value of working achievement for LAD at Untirta is in the range of 1.92-2.40 credits. Therefore, job performance for all LAD in Untirta need to be improved, so that in the coming year there will be an increase. Furthermore, to assess attendance, two categories are established: attendance following a national awareness ceremony and work attendance in one semester. The attendance data and ceremonies of national awareness of Untirta lecturers are shown in Table 5.

**Table 5**

*Results of lecturer attendance analysis at Untirta in Semester 2 2017*

No	Status	Total	National awareness ceremony	presence (day)		
				Range	<52	%
1	LAD	247	3 - 6	15 -120	10	4%
2	LWA	218	0 - 4	15 -120	45	21%

Based on the data in Table 5 above, for 465 lecturers the range of attendance is between: 15-120 days. The percentage of presence for LAD is 96%, while it is 79% for LWA. There are still 10 LAD and 45 LWA whose presence is below 52 days. Meanwhile, the attendance of lecturers follows the national awareness ceremony for LAD. It is in the range of 3-6 days, while for LWA it is in the range 0-4 days. By using equation (2), the presence of Untirta lecturers is in the range of 0.1-1 SCU. Based on the results of the analysis, steps need to be done so that the percentage of attendance for LWA increases every year.

Based on Table 3 above, it appears that the range of SCU supervising is between 0-2 SCU. To calculate the final duty SCU, use equation (4) with a maximum score of 3 credits. Based on the table above, SKS final project for LAD is in the range of 0.6-2.0. SCU for LWA is in the range of 0.0-2.2. Furthermore, SCU textbooks for LAD is 0-1, while for LWA it is in the range of 0.0-1.2 SCU. Furthermore, the search results and analysis of research, dedication and support are then analysed with reference to Tables 1 and 2. Referring to the results of CPA values for analysis, attendance, learning, research, dedication and support, the total

number of credits is obtained. Using the equation (5), the conversion of the activity value to credits for LAD or LWA in Untirta is shown in Table 6.

**Table 6**

*Value of SCU LAD and LWA Untirta Semester 2 Year 2017*

No	Structural Position	Grade	P2K (SCU)	Presence (SKS)	Learning (SCU)	Research (SCU)	Social Service (SCU)	Supporting (SCU)	Total (SCU)
1	Rector	17	2.4	2.0	21	0.9	0	0.2	26.5
2	Vice Rector	16	2.4	1.5 - 2.2	19.3 - 23.2	0.5-0.6	0.5-1.0	0.0-0.2	24.6-29.2
3	The Deans, Director of Postgraduate and Head of Council	15	2.4	1.6 - 2.4	19.3 - 23.2	0.5-0.6	0.5-1.0	0.0-0.2	24.3-29.8
4	The Vice Deans, Vice Director of Postgraduate, experts, Secretary of Council and Director of IDB	13	1.92-2.4	1.6 - 2.4	19.3 - 23.2	1.1-1.2	0.8-1.0	0.0-0.1	24.7-30.3
5	Head of Departments, Head of Unit, Coordinator of Excellence, Head of Internal Supervisor Unit and Secretary of IDB	12	1.92-2.4	1.6 - 2.4	21.2 - 25.6	1.1-1.2	0.8-1.0	0.0-0.1	26.6-32.4
6	The Head of Departments, Secretary of Department, Coordinator of the Diploma III Study Program, Secretary of Departments and Secretary of Internal Supervisor Unit.	11	1.92-2.4	1.5 - 2.4	19.2 - 23.2	1.3-1.4	0.8-1.0	0.0-0.1	24.7-30.6
7	Head of the Internal Quality Unit, Head of Language Unit, Auditor, Head of Teaching Practicum Program, Head of Clinic Unit.	10	1.92	1.5 - 2.4	19.3 - 24.4	1.3-1.4	0.8-1.0	0.0-0.1	24.8-29.3
8	Secretary of the Internal Quality Unit, Secretary of Language Unit, Auditor, Secretary of Teaching Practicum Program, Head of Clinic Unit.	9	1.92	0.6 - 2.4	13.3 - 24.4	0.4-1.4	0.0-1.0	0.0-0.1	16.2-29.3
9	Members of the Internal Quality Unit, and Technical Staff.	8	1.92	0.6 - 2.4	13.3 - 24.4	0.4-1.4	0.0-1.0	0.0-0.1	16.2-29.3
	Prof	9	0	0.6 - 2.2	17.1 - 25.3	2.4-2.8	0.9-1.0	0.0-0.2	21.0-31.5



10	Lecturer Without Additional Tasks (LWA)	LH	7	0	0.6 - 2.2	12.8 - 21.4	1.5-2.8	0.9-1.0	0.0-0.1	15.8-27.5
		L	6	0	0.6 - 2.2	12.8 - 23.2	1.3-2.8	0.9-1.0	0	15.6-29.2
		EA	5	0	0.6 - 2.2	12.8 - 22.1	1.2-2.8	0.9-1.0	0	15.5-28.1
		Lec	5	0	0.6 - 2.2	10.0 - 14.0	1.0-2.8	0.9-1.0	0	12.5-20.0

Based on Table 6 above, it appears that from grade 10 to grade 17, the number of credits is between 24.7-32.4. Referring to the benefit category, this indicates that the grade range is in the satisfactory category. However, for grades 8 and 9, LAD obtain a number of credits between 16.2-29.3 SCU. For LWA, the number of SCU obtained is in the range of 12.5-31.5. Based on the analysis of the number of credits, the benefit category for LAD and LWA is shown in Table 7.

**Table 7**

*Results of Untirta Lecturer Allowance Category Analysis Semester 2 Year 2017*

No	Lecturer Status	Category of Allowance						Total
		Satisfied	Very Good	Good	Fairly Good	Meeting Obligations	Not Getting Remuneration	
1	LAD	242	2	1	2	0	0	
2	LWA	142	53	19	3	1	0	
Total		384	55	20	5	1		465

Based on Table 7 above, the satisfied allowance category for LAD is 97.98%, both 0.40% and 0.81%. The satisfied allowance category for LWA is 57.49%, very good is 21.46%, good is 7.69%, enough is 1.21% and corresponding liabilities is 0.40%.

## Discussion and Conclusions

53% of lecturers at Untirta were LAD. based on the assessment of 2018, they scored a CPA value of 81%, placing them in the good category. However, their amount of work attendance is still below the minimum attendance (52 days in one semester). Based on data in Table 5, there are still 10 LAD and 45 LWA whose attendance is below 52 days in one semester. It is necessary to take steps to ensure that the presence of both LAD and LWA meet the minimum standards of attendance.



There is a learning range between 10.0-25.6 SCU, whereas the maximum SCU for learning is 19.2 SCU. This needs to be re-evaluated, so that in the future the tridarma activities of lecturers will be more organized. Meanwhile, for DT research activities there was a range between 0.4-1.4 SCU, while for LWA it was between 1.0-2.8 SCU. In remuneration calculations, LAD at Untirta were not required to conduct research, but all LAD conducted research. This suggests that the functional increase of LAD is not impeded, but on the other hand it is a challenge for LWA to continue doing research.

Overall, Untirta's lecturers, both LAD and LWA, received benefits with 82.58% in satisfactory categories, 11.83% in good, 4.30% in good as well as 1.08% and 0.22% with liabilities (respectively). The benefits of categories obtained by LAD and LWA lecturers in Untirta are based on output performance. Therefore, the provision of allowances to lecturers is measurable so that budget management is effective. Referring to Untirta's budget management, the payment of allowances to each category is as follows: 110% for satisfactory, 100% for good, 75% for good, 50% for enough and 25% as per obligation. Meanwhile, in the case of budget management, the management plan assumes the use of 110%, whereas the real use of that category is only 82.5%. Therefore, there is efficiency of about 15%.



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