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Effects of Implementation of The Policy on Postponing Benefits on Performance of the State Civil Apparatus at DKI Jakarta Provincial Government

Vivi Febriyanti[*a] **, Vid Adrison**[b]

[a b] Faculty of Economics and Business, University of Indonesia, Depok, Indonesia

ABSTRAK

Penelitian ini melihat keterkaitan insentif dengan peningkatan kinerja anggaran unit yang dikelola oleh sumber daya manusia khususnya pada Pemerintah Provinsi DKI Jakarta. Dalam penelitian ini menggunakan data observasi sebanyak 62.568 data yang terklasifikasi dalam 1.738 unit pada tahun 2017-2019 yang terkait dengan serapan anggaran dan sumber daya manusia. Dengan menggunakan metode difference – in – difference (DID), penelitian ini menemukan bahwa setelah adanya kebijakan penundaan tunjangan kinerja, memiliki dampak yang positif terhadap serapan anggaran sebesar 12.75% pada unit yang terkena kebijakan dengan tingkat signifikansi sebesar 1%. Selain itu, penerapan kebijakan penundaan tunjangan terhadap unit yang tidak dapat menyerap anggaran dalam 2 (dua) bulan berturut-turut memiliki efek positif 7.10% dan signifikansi pada tingkat 1%. Penelitian ini merekomendasikan bahwa kebijakan penundaan tunjangan ini dapat diterapkan dengan lebih memperhatikan komposisi jenis kelamin, pendidikan, jabatan struktrural, dan tingkat kehadiran pegawai pada setiap unit sehingga serapan anggaran yang telah disusun dapat tercapai. Temuan pada penelitian ini mendukung literatur bahwa Kebijakan penundaan tunjangan kinerja yang termasuk punishment; dimana punishment dapat memiliki efek positif dalam meningkatkan kinerja dalam unit dan memotivasi kinerja pegawai.

ABSTRACT

This study research views relation between incentives and enhancement of unit's performance budget which is managed by human resources in DKI Jakarta Provincial Government. In this research using 62,568 data which is classified by 1,738 unit from 2017 – 2019 related to realization of budget and human resources. By using Difference in Difference method in this research find that after implementing policy in delayed of incentives, it has a positive impact on realization budget of 12.75% in units affected by the policy with a significance level of 1%. In addition, the implementation the policy if the unit cannot achieve the target for two (2) concecutive months has a positive effects of 7.10% with significance level of 1%. This study recommends that the policy can be implemented if government concern in gender, education, and employee attendance in each unit, so the unit can achieve the target. The findings research support the literature that policy which is includes the punishment has positive effects in improving performance unit and motivating employee performance.

Correspondence ✉ Email: vifeb19@gmail.com

INTRODUCTION

Organizational Performance is influenced by motivation, work contribution, and employee abilities (Byrne, et. al, 2005; Tracey, et.al, 2007). Propensity employees who are not maximal in their contribution (withholding effort) related with employee discipline (Kidwell, Bennett, 1993). Withholding effort has negative effect on organizational performance and peer performance work. If left, it will damage morale and work productivity (Bennett & Naumann, 2005). Withholding effort consists of four types. First, job neglect is tendency of employees to delay or not do work for personal matters; shirking is tendency of employees to delay or not do work for personal matters when working alone; free riding is not giving any work contribution while working in the unit, which is the output obtained is divided equally with all employees in the unit; social loafing is carrying out work that is not optimal when in a group (Kidwell & Robie, 2003). For reducing free riding, incentives are encouraging to maximize prosperity in the team (Guillen et al., 2021). Attractive rewards are one of the determining factors for people to work. Other Factors that can causes people to survive is self-development, a supportive work environment and objective assessment related to work results (McShane, 2010). Career Incentives is one way to motivate employees (bureaucrats) (Bertrand et al., 2020).

In Indonesia, efforts to improve the performance of civil servant institutions that have implemented reforms bureaucracy, namely by providing a balanced and proper performance allowance in accordance with the weight the job, responsibility and cost index of the area where the civil servant works in accordance with the Regulation of The Minister for Empowement of State Apparatus and Bureucratic Reform No. 63 of 2011 concerning Guidelines for Structuring the Performance Benefits System for Civil Servants. Incentive or Remuneration is one of the factors to achieve effective performance management in a company organization (Paynes, 2009). Incentives or remuneration is a factor to achieve effectiveness performance management in an organization (Paynes, 2009). Remuneration as payment in the form of money and or goods provided for achievements and or awards in working relationship based on a structured, open, fair and appropriate system (Roberia, 2009).

DKI Jakarta Province as the capital city of The Republic of Indonesia, has an important role in the process local government administration. The DKI Jakarta Provincial Government also makes arrangements in improving employee performance by providing Performance Allowances regulated in the Regulations Governor of DKI Jakarta. Incentives in the DKI Jakarta Provincial Government are called Regional Performance Allowances starting from 2009 until now continues to experience improvements to remain adjusting to the needs and developments of the situation is included in the indicator component in calculating the performance allowance. In order for realizing this goal, it is necessary measurable and accountable indicators in measuring performance.

Besed on this, this study aims to evaluate the effectiveness of implementing policies postponement of allowances in improving the performance of the Government's Regional Work Unit (UKPD) dki Jakarta Province. This research is limited to the ratio of the realization of spending

to work units of the Provincial Government DKI Jakarta in 2017 to 2019. The application of the postponement policy is effective in 2019. In 2020 is a pandemic Covid-19 so this delay policy is excluded.

LITERATURE REVIEW

Application of Incentives (Remuneration) in Indonesia

Remuneration is used to attract, retain quality human resources and motivate employees to achieve higher levels of performance. Incentives policies in the form of remuneration that is designed and regulated can achieve the aims and objectives of the policy (Rheny, Elita, Perbawasari, 2021). The level of remuneration has an impact on recruitment, motivation, productivity, employees, turnover, and also employee feelings towards the company. To achieve the vision and mission in organization, remuneration is one of the influencing factors (Irmayanti, 2004). System fair, decent and cost-effective remuneration can prevent personal problems and enlargement of an organization remuneration cost (Supandi, 2017). In Indonesia, this incentive is budgeted on the State Revenue and Expenditure Budget and the Regional Revenue and Expenditure Budget in accordance with the Provisions of Law No. 17 of 2003 concerning State Finance. Budget Regional Revenue and Expenditure is processed by the Regional Financial Management Coordinator according to Government Regulation of the Republic of Indonesia No. 58 of 2005 concerning Financial Management Country/Region. In the Regional Government, the holder power to manage regional finance is regional heads who have the authority to carry out overall financial management regions in accordance with the Second Amandement to the Regulation of the Minister of Home Affairs Number 13 of 2006 about Guidelines for Regional Finacial Management.

The government is required to have dynamic capabilities in order to create bureaucracy that is able to move quickly and the policies issued are innovative, adaptive and ahave existing problems can be resolved (Hanida, et.al, 2021). In realizing the country's goals, it is necessary to build State Apparatus who have integrity, are professional, neutral and free from political intervention, free from the practice of corruption, collusion and nepotism, able to provide public services for society and can be held accountable for their performance (Law of the Republic of Indonesia No. 5 of 2014 concerning State Civil Apparatus, 2014). Based on Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 34 of 2011 concerning Position Evaluation Gudelines, 2011, benefits received by State Civil Apparatus based on the performance achieved by everyone according to the value and class position.

Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform Number 34 of 2011 concerning Position Evaluation Guidelines state that Individual Performance in accordance with the goals achieved by the agency and can be evaluated to see if it contributes to unit and organizational performance. The establishment of unit and organizational performance indicators is determined by each agency. Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform No. 63 of 2011 concerning Guidelines for

Structuring the Performance Benefit System Civil Servants, 2011, state that the principles in the application of performance allowances are efficiency or optimization of the budget ceiling and the provison of allowances in accordance with the position and performance achievement (*equal pay for equal work*). Determination of employee performance allowances in the local government environment carried out in accordance with the applicable laws and regulations based on the results of the implementation assessment local government bureaucratic reform programs and activities.

Implementation Incentives in DKI Jakarta Provincial Government

DKI Jakarta Provincial Government makes arrangements through the Provision of Performance Allowances that regulated in the DKI Jakarta Governor Regulation to improve employee performance. Giving this Regional Performance Allowance aims to improve the quality of the service to the community; improve the discipline, performance, justice and welfare, integrity of Civil Servants (PNS) and Candidates for Civil Servants (CPNS), and improve the orderly administration of regional financial management. Subject the recipients of the performance allowance in the regulation are civil servants in accordance with respective positions. Indicators used in the calculation of performance are calculated according to the assessment work performance based on name's position, rank and value in hierarchy of the DKI Jakarta Provincial Government consist of :

Figure 1. Components of Work Performance Assesment Indicators
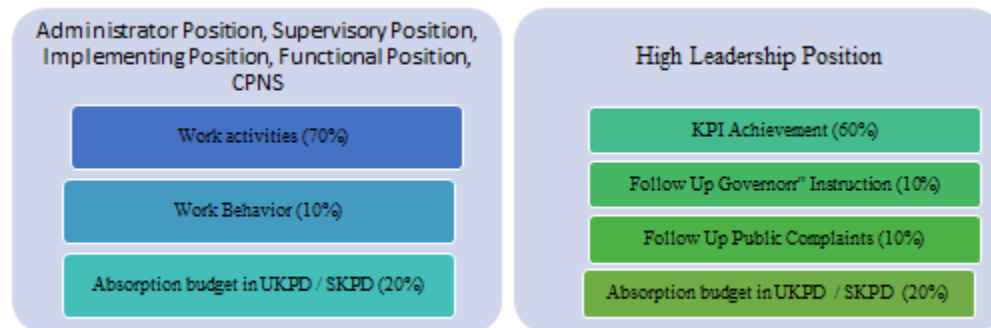
Source: Regulation of the Governor DKI Jakarta Province No. 12 of 2019 concerning the 6th Ammandement to Governor Regulation No. 409 of 2016 concerning Regional Performance Allowance

From these assesemnt components, there are elements of the same assessment component from each position, the absorption of the SKPD or UKPD budget which is calculated every month.

$$\text{Absorption Budget} = \frac{\text{Actual Monthly Expenditure Cumulative}}{\text{Estimated Monthly Expenditure Cumulative (SPS)}}$$

In the performance graph of budget realization in 2016 to 2018, there was a decline in performance budget realization in 2018 on April, May, June, July and December when compared

Figure 2. Performance of DKI Jakarta Provincial Government Budget Realization in 2016 – 2018
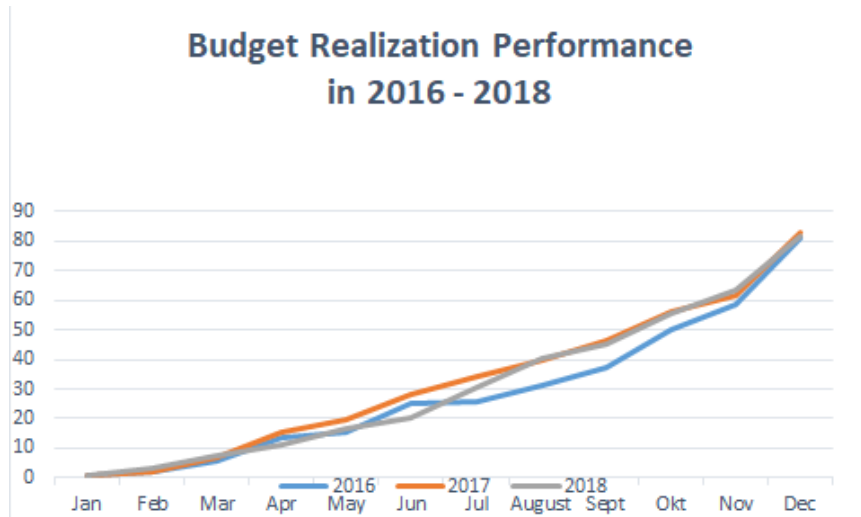

Table 1. Realization of Budget Absorption from January to December 2016 to 2019

	Jan	Feb	Mar	Apr	May	Jun	Jul	August	Sept	Okt	Nov	Dec
2016	0,487435	1,696653	5,420464	13,45822	15,44667	24,85714	25,9576	31,3674	37,2963	50,28548	58,83456	81,22162
2017	0,573453	2,120817	6,610322	15,54067	19,55275	27,92937	34,15474	39,70556	46,62038	55,87276	61,93112	82,8792
2018	0,680727	3,369278	7,743677	11,25828	16,30447	20,44725	30,33681	40,59825	45,47735	55,80362	63,30747	81,99107

Source: Processed by the Author, 2021

Based on the performance budget realization in 2016 – 2018, the new policy related to budget absorption is applied. In the absorption of the budget, the tolerance limit is taken into account below 10% (ten percent) of the relevant month's SPS, so the budget absorption of each SKPD / UKPD at least 90% (ninety percent). If it doesn't reach the SPS, the Regional Performace Allowance (TKD) will be postponed by 20% (twenty percent) of the total TKD received. The benefits delays will be given if the SKPD / UKPD is able to achieve the target. Policy on Postponing Benefits on Performance applies to units other than tax units. For incentive tax units is based on the achievement of the tax target and doesn't apply that postponing policy stated in the Amendement to Governor Regulation No. 183 of 2015 concerning Tax Collection Incentives Area. Each SKPD / UKPD has different ability in budget absorption. The Policy on Postponing Benefits on Performance can be illustrated as shown below:

Table 2. Example of the Application of the Policy for Deferring Allowances to Units

Unit   XXX
Year   2019
Budget   672.853.721

Description		Jan	Feb	Mar	Apr	Mei	Jun	Jul	Agu	Sep	Okt	Nov	Des
Total realization	(a)	21.531.319	25.865.843	167.728.976	212.489.089	234.895.993	250.686.524	367.673.245	483.714.540	548.375.783	603.549.788	618.016.143	571.925.663
Shopping target	(b)	21.867.746	30.076.561	176.556.816	218.610.174	287.510.395	304.600.879	414.747.034	483.781.825	548.981.351	603.146.076	618.083.428	672.853.721
Budget absorption	(c=a/b)	98,46%	86,00%	95,00%	97,20%	81,70%	82,30%	88,65%	99,99%	99,89%	100,07%	99,99%	85,00%
			1					2					3

Source: Processed by the Author, 2021

In the condition in point (1), the budget absorption in February is 86% (eighty six percent) didn't reach predetermined target, less than 90% (ninety percent) than the policy allowance provided is delayed by 20% (twenty percent) or 80 % (eighty percent) of the calculation of the February allowance. In March, budget absorption of 95% (ninety five percent), greater than tolerance limit of 90% (ninety percent), so the policy benefits provided don't experience delay. Because March exceeds the tolerance limit, the delay in benefits that occur in February is awarded in conjunction with the March Performance Allowance. In the condition in point (2), budget absorption in May, June, July didn't reach the predetermined target, less of 90% (ninety percent) then the policy allowance given in May, June, and July have been delayed. Granting accumulated delays that haven't been given especially in May it became unpaid due to the absorption value of the budget 2 (two) months after the month May are in June and July is not reached. In August, budget absorption was 99,99% (ninety nine poin nine nine percent), greater than the tolerance limit of 90% (ninety percent), so the policy benefits provided do not experience delay. Because the budget absorption in August exceed the tolerance limit, the delay allowances that occur in June are given in conjunction with the August performance allowances. The same thing happened in September. In the condition in point (3), the budget absorption in month December didn't reach the predetermined target, less than 90% (ninety percent) then the provision of allowances is only 80% (eighty percent) of the calculation of the allowances granted and the deferred benefit isn't paid.

Previous Research

Performance Related to Pay (PRP) increase motivation to work harder (OECD, 2005). Performance Related to Pay (PRP) measured accurately according to the output thet hasn't been done employees and can contribute to the overall performance of the organization so that policies payments can be designed (OECD, 2005). Payment policies in the form of incentives are designed to encourage effective planning, reports targets according to realization, and motivate employees to achieve better performance according to the goals thaht have been set by taking into account allocation of resources within the organization (Sarin,Winkler, 1980). In the American private sector, incentives associated with revenue contributors. Incentives are driving

factor for improving performace by designing incentives payments based on several performance criteria such as the company's profit and market share so that it is in accordance with the objectives that have been established (Sarin, Winkler, 1980). Private sector in Indonesia, incentives can anticipate problems decrease in employee performance in telecommunication companies if it associated with achieving targets and increased output at work (Nugroho, 2006).

In public sector, the affect of these incentives is still variable. In india, performance is not related directly on wages, but career incentives that have influential factors are absed on the age of factor at the time of registering as an employee, gender, rural background / cities, caste affiliation, education, work experience, and scores on extrance examination, and training scores (Bertrand et al., 2020). Incentives in the form of rewards that are measured based on team work will provide a greater effect than reward distributes evenly (Konradt & Grabers, 2014). In Indonesia, the provison of incentives based on indicators the performance of public complaints has a positive influence in improving employee performance in particular to the DKI Jakarta Provincial Government (Agusputri,2020). Stated on Government Regulation No. 30, 2015, salary's civil servant is based on class and work period.

There are different effects on performance in the public sector depending on the management system and conditions from the government in supporting the implementation *Performance Related to Pay (PRP)* (OECD, 2005; Sarwar & Aamir, 2014). Formal rules, policies and procedures that are consistently create an organization that can meet consumer demands and achieve performance better in unit (Kacmar, et.al, 2006). Performance unit can be improved through share successful experience at the unit level through hiring new employees with high capacity (Easterby-Smith, et.al, 2008) so it can integrate new knowledge into routines and practices (Lise & Jeremy 2005). Unit that have employees with high work skills have stronger communication through collaboration between employees who have conflict (Zahra, et.al, 2008) compared to units that have employees who have conflict (De Clercq & Dimov, 2010).

The latest thing from this research on the effets of implementing a deferment policy on the performance of the State Civil Apparatus, especially in the DKI Jakarta Provincial Government which has not been researched before. The scientific literature used in this study is published in national and international journals published in the last 10 (ten) years. This research using quantitative method difference in difference, where the data used since the regulation was implemented, namely January 2017 to December 2019. Based on this information, this research is actual and still worthy of research can give rise to new treasures of knowledge.

RESEARCH METHODS

Data Source

In this research will use a wider scale with the number of observations as much as 62.568 data classified 1,738 units in January 2017 to December 2019 within the scope of the DKI Jakarta Provincial Government as shown in the table:

Table 3. Number of Research Observations

Unit	2017	2018	2019	Total	Komposisi
Unit affected by policy	20.196	20.196	20.196	60.588	96,84%
Unit is not affected by policy	660	660	660	1.980	3,16%
Grand Total	**20.856**	**20.856**	**20.856**	**62.568**	**100%**

Source: Document of DKI Jakarta Provincial Government, 2020

The difference in proportion between the number of groups treatment and control if it is associated with the validity of the results from the difference in difference (DID) method to date, there has been no related discussion this matter. Three factors what makes an important correlation in the DID research method is the sufficient time period length (mean 16.5 periods), the treatment group that responded at the time of policy applied, as well as the dependent variable which has a positive correlation (interaction variable) (Bertrand, 2016). However, if it is associated with the validity of DID with the proportion of the number of groups treatment and control, so far, there has been no discussion regarding this matter.

Variable

The data in this research used a year and month data. Selection of this budget realization ratio data because these indicators are indicators found in administrator positions and high leadership positions, so that the evaluation of the policy of delaying benefits all levels of office visible. Between countries have different indicators and applications in measuring performance, but it can be seen from the performance output of working employees (OECD, 2005). Realization Ratio Budget Variable is dependent variable in the form of a ratio, comparison of realization compared to with the targets set by each unit. Based on the research objectives, the variable main explanation (variable of interest) is used the year of delay as dummy year, when implementation of policies before and after policies accordance with the Provincial Governor Regulation DKI Jakarta No. 409 of 2016 and No. 12 of 2019. The second explanatory variable is the type of UKPD with the data dummy namely the number 1 for units affected by the differed benefit policy and 0 for units that are not subject to the deferment policy. The next variable is dummy trend month, which is number 1 if the budget realization occurs in month 1 (January) otherwise it is number 0 and applies the same thing until month 11. The control variables used are variables related to human resource potential in SKPD and UKPD. This research discusses

the performance of budget managed by human resources. The assumption of this research is that by applying this Policy on Postponing Benefits on Performance ai able to improve unit performance, especially in human resources, who realize the budget. Variables Control consist the number of employees, the ratio of types gender, education ratio, employee status ratio, position ratio, attendance ratio (illness, permission, leave, late, alpha) on each unit, explanation regarding variables control are presented in the following table:

Table 4. Variables Control in Research

Variabel Kontrol	Description
Bulan_1 s.d Bulan_11	Dummy Trend Month
JENKEL_L	The ratio of the number of employees to the male gender in the unit
JENKEL_P	The ratio of the number of employees to the female gender in the unit
PEND_A	The ratio of the number of employees in high school education
PEND_B	The ratio of the number of employees in education Diploma and Bachelor Degree
STAT_PNS	The ratio of the number of employees with Civil Servant Status
GOL_I	The ratio of the number of employees in Category I
GOL_II	The ratio of the number of employees in Category II
GOL_III	The ratio of the number of employees in Category III
GOL_IV	The ratio of the number of employees in Category IV
NONESLN_	The ratio of the number of employees in Managing Position
JABATAN_S	The ratio of the number of employees in Structural Position
UNIT_INSENTIF	Dummy Unit with Normal and Postponing Benefits

Attandance Rate	
JAMTRLMBT_0	The ratio of employee attendance without delay in the relevant month
JAMTRLMBT_1	The ratio of employee attendance with delay in the relevant month
JAMPULCEP_0	The ratio of employee attendance without early get back in the relevant month
ALFA_0	The ratio of employee absenteeism without information in the relevant month (ALFA=0)
ALFA_1	The ratio of employee absenteeism without information in the relevant month (ALFA=0)
IZIN_0	Ratio of employee absenteeism with permit information in the relevant month (permit = 0)
SAKIT_0	Ratio of employee absenteeism with sick statement in the relevant month (Illness = 0)
SAKIT_1	Ratio of employee absenteeism with sick statement in the relevant month
CUTI_1	Ratio of employee absenteeism with information on leave in the relevant month

Source: Source: Processed by the Author, 2021

This Variables Control for observing the concistency of postponing benefits on performance to improve performance unit. In this following table, the descriptive statistic of the data in the study:

Table 5. Descriptive Statistics

Variable	Obs	Min	Max	Mean	Std. Dev.
Rasio Realisasi Target	62,568	0	100	34.68	27.87
Tahun Penundaan	62,568	0	1	0.33	0.47
Jenis UKPD	62,568	0	1	0.97	0.18

Variable	Obs	Min	Max	Mean	Std. Dev.
TKDKEBIJAKAN X TUNDA	62,568	0	1	0.32	0.47
bulan_1	62,568	0	1	0.08	0.28
bulan_2	62,568	0	1	0.08	0.28
bulan_3	62,568	0	1	0.08	0.28
bulan_4	62,568	0	1	0.08	0.28
bulan_5	62,568	0	1	0.08	0.28
bulan_6	62,568	0	1	0.08	0.28
bulan_7	62,568	0	1	0.08	0.28
bulan_8	62,568	0	1	0.08	0.28
bulan_9	62,568	0	1	0.08	0.28
bulan_10	62,568	0	1	0.08	0.28
bulan_11	62,568	0	1	0.08	0.28
Jumlah Pegawai	62,568	0	2,819	17.53	46.21
JENKEL_L	62,568	0	100	68.05	28.37
JENKEL_P	62,568	0	100	30.82	27.62
PEND_A	62,568	0	100	66.35	30.37
PEND_B	62,568	0	100	27.96	26.39
STAT_PNS	62,568	0	100	95.59	16.43
GOL_I	62,568	0	100	6.40	19.76
GOL_II	62,568	0	100	35.37	36.04
GOL_III	62,568	0	100	51.08	35.03
GOL_IV	62,568	0	100	5.65	11.45
NONESLN_	62,568	0	100	82.76	21.58
JABATAN_S	62,568	0	100	94.46	19.19
UNIT_ INSENTIF	62,568	0	1	0.96	0.20
JAMTRLMBT_0	62,568	0	100	60.79	31.62
JAMTRLMBT_1	62,568	0	100	38.12	31.21
JAMPULCEP_0	62,568	0	100	90.27	25.17
ALFA_0	62,568	0	100	97.36	13.75
ALFA_1	62,568	0	100	3.42	14.75
IZIN_0	62,568	0	100	95.82	14.83

Variable	Obs	Min	Max	Mean	Std. Dev.
SAKIT_0	62,568	0	100	92.80	18.18
SAKIT_1	62,568	0	100	5.63	13.91
CUTI_1	62,568	0	100	14.64	22.96

Mean of the target realization variable is 34.68 because the value of the target realization variable is cumulative from January to December. The average of target realization per quarter as shown in the table below:

Table 6. Average Quarterly Target Actual

Q1	Q2	Q3	Q4
4.05 %	21.54 %	43.28 %	69.83%

Research Model

This research model uses difference in difference, with the equation of the research model as follows:

$$Real\_Target_{it} = \beta_0 + \beta_1\,Tahun\,Penundaan_{it} + \beta_2\,Jenis\,UKPD_{it} + \beta_3\,TKD\,Kebijakan_{it}\,x\,Tunda_{it} + \sum_{k}^{n}\beta_k\,control_{it} + \mu_{it}$$

where $Real\_Target_{it}$ is an indicator used to measure performance of units in realization of the budget is taken from the comparison of realization and targets have been set in each unit I in the month period t; $Tahun\,Penundaan_{it}$ is dummy month and year implementation of the postponing benefits in unit i in the month period t, if the value is 0 is months before implementation that policy, if the value is 1 means the policy has been applied; $Jenis\,UKPD_{it}$ is dummy unit i in the month period t, if the value is 1, it means the unit is subject to the policy postponing benefit and vice versa the unit is not affected the policy will be 0; $control$ is independent variable consisting of dummy month trend to observe the evaluation of cumulative budget realization per month, if it is worth 1 if budget realization occurs in the relevant month in 2019, apart from related month, it will worth 0, number of employees, the ratio of types gnder, education ratio, employee status ratio, position ratio, attendance ratio (illness, permission, leave, late, alpha) in unit i in the month period t; μ_{it} is error term for budget realization in unit i in the month period t. year effects for observing the average budget realization in each unit every month, so that it can ensure the main explanatory coefficient (β_3) to measure the variation of the impact of posptponing benefit every month.

This research uses the method cluster standard *error*, so it don't need heteroscedasticity and autocorrelation test   because this method has been able to overcome the problem heteroscedasticity and autocorrelation (Wooldridge, 2010).

RESULTS AND DISCUSSIONS

Estimated Results and Discussion

In general, the regression results in rable 7 show that policy of deffering benefits performance has a positive effect in improving unit performance in DKI Jakarta Province and employees in managing and realizing budget.

In coloumn (1) the policy of postponing benefits has a positive effect of 12.75% significance at the 1% level. Coloumn (2) base model is added with dummy trend of the month, with the positive value of the interaction variable is 12,75% significance at the 1% level. Dummy trend month is negative with a gradually deacreasing value. In coloumn(3), namely the basic model (2) with add control variables related to Human Resources in the related unit that manages and realize the budget. Coloumn (3) shows the deferment of benefits policy has an effect positive that is equal to 12.28% significance at 1% level.

Table 7: Main Results of Regression- Evaluation of the Postponement Policy

Variabel Dependent : Rasio Realisasi Target	(1)	(2)	(3)
Tahun Penundaan	-4.67	-4.67	-5.62
	(1534127887374.11)***	(1533660053378.11)***	(49.16)***
Jenis UKPD	-15.54	-15.54	-13.54
	(79.92)***	(79.91)***	(38.00)***
TKDKEBIJAKANXTUNDA	12.75	12.75	12.28
	(102.30)***	(102.29)***	(72.58)***
bulan_1		-83.41	-82.73
Variabel Dependent : Rasio Realisasi Target	**(1)**	**(2)**	**(3)**
		(515.89)***	(524.54)***
bulan_2		-80.85	-80.07
		(608.12)***	(601.69)***
bulan_3		-75.78	-75.18
		(499.82)***	(473.53)***
bulan_4		-67.99	-68.49
		(460.32)***	(408.81)***
bulan_5		-62.46	-61.82
		(370.23)***	(334.76)***
bulan_6		-57.11	-56.53
		(272.87)***	(254.36)***
bulan_7		-47.87	-47.48
		(281.16)***	(267.17)***
bulan_8		-40.84	-40.61
		(235.36)***	(223.30)***
bulan_9		-33.62	-33.39
		(180.73)***	(173.98)***
bulan_10		-24.46	-24.37
		(163.03)***	(155.51)***
bulan_11		-18.23	-18.17
		(122.35)***	(119.31)***

Variabel Dependent : Rasio Realisasi Target	(1)	(2)	(3)
JUMLAHPEGAWAI			0.01
			(3.95)***
JENKEL_L			0.36
			(11.91)***
JENKEL_P			0.40
			(13.43)***
PEND_A			-0.07
			(3.78)***
PEND_B			-0.02
			(1.15)
STAT_PNS			-0.04
			(8.63)***
GOL_I			0.00
			-0.07
GOL_II			0.00
			-0.50
GOL_III			-0.01
			(2.63)***
GOL_IV			-0.06
			(4.37)***
NONESLN_			-0.19
			(21.89)***
JABATAN_S			-0.07
			(8.19)***
JAMTRLMBT_0			0.06
			(6.53)***
JAMTRLMBT_1			0.04
			(4.20)***
JAMPULCEP_0			0.01

Variabel Dependent : Rasio Realisasi Target	(1)	(2)	(3)
			(3.50)***
ALFA_0			0.01
			(1.13)
ALFA_1			0.03
			(7.84)***
IZIN_0			0.03
			(6.20)***
SAKIT_0			-0.08
			(6.33)***
SAKIT_1			-0.09
			(6.83)***
CUTI_1			0.04
			(11.12)***
UNIT_INSENTIF			1.56
			(5.33)***
_cons	47.16	96.55	87.55
	(4.60e+13)***	(817.36)***	(133.88)***
R^2	0.02	0.86	0.89
N	62,568	62,568	62,568

Notes: significance level 1% (***); 5% (**), dan 10% (*)

Robustness Check

The robustness test of the main regression model used is then carried out robustness check with how to add or remove regressors (Lu & White, 2014). In this research, robustness check done by using estimation Arellano Bond Generalized Method of Moments - Lagged Dependent Variable (Manuel Arellano, 1991). Use Lagged Dependent Variable related to postponement of benefits if the realization of the target is not achieved in two (2) consecutive months with applying the basic model with all control variables distinguished by the regression method.

Table 8. Robustness Check Results

Variabel Dependent :Rasio Realisasi Target	(1)	(2)	(3)
L.REAL_TARGET_N	0.66	0.56	0.544
	(153.99)***	(125.56)***	(120.35)***
L2.REAL_TARGET_N	-0.04	0.06	0.05
	(8.77)***	(13.36)***	(11.64)***
DUMMY_TAHUN_PENUNDAAN	-5.15	-2.87	-3.42
	(4.44)***	(9.10)***	(10.32)***
TKDKEBIJAKANXTUNDA	4.72	6.24	7.10
	(3.97)***	(19.09)***	(21.03)***
bulan_1		-93.43	-93.27
		(673.91)***	(649.73)***
Variabel Dependent :Rasio Realisasi Target	(1)	(2)	(3)
bulan_2		-45.77	-46.63
		(121.96)***	(123.34)***
bulan_3		-37.09	-38.69
		(135.47)***	(135.01)***
bulan_4		-32.31	-34.32
		(124.93)***	(126.62)***
bulan_5		-31.47	-32.91
		(134.20)***	(133.27)***
bulan_6		-29.69	-30.66
		(140.71)***	(138.51)***
bulan_7		-23.80	-24.84
		(123.74)***	(123.74)***
bulan_8		-22.27	-23.05
		(132.45)***	(131.16)***
bulan_9		-19.54	-20.04
		(135.33)***	(133.36)***
bulan_10		-14.85	-15.18
		(116.75)***	(114.52)***
bulan_11		-14.19	-14.28
		(124.43)***	(122.24)***
JUMLAHPEGAWAI			-0.00
			(0.31)
JENKEL_L			0.05

	(1)	(2)	(3)
			(1.30)
JENKEL_P			0.06
			(1.49)
PEND_A			0.07
			(5.00)***
PEND_B			0.04
			(2.82)***
STAT_PNS			-0.09
			(17.00)***
GOL_I			-0.08
			(6.24)***
GOL_II			-0.08
			(8.92)***
GOL_III			-0.04
			(6.19)***
GOL_IV			-0.01
			(0.87)
NONESLN_			0.06
			(4.65)***
JABATAN_S			0.00

Variabel Dependent :Rasio Realisasi Target	(1)	(2)	(3)
			(0.04)
JAMTRLMBT_0			0.00
			(0.60)
JAMTRLMBT_1			0.02
			(2.92)***
JAMPULCEP_0			0.01
			(7.43)***
ALFA_0			0.02
			(4.67)***
ALFA_1			0.04
			(10.93)***
IZIN_0			0.00
			(0.38)
SAKIT_0			-0.07
			(10.78)***
SAKIT_1			-0.07
			(10.26)***
CUTI_1			0.02
			(12.63)***
DUMMY_INSENTIF			-0.36
			(2.51)**
N	57,354	57,354	57,354

Notes : significance level 1% (***); 5% (**), dan 10% (*)

In coloumn (1) the postponement policy is if the target realization is not achieved within two (2) months successively has a positive effect of 4.72% significance level at the 1%. In coloumn (2) it is worth positive that is equal to 6.24% significance level at 1%. Dummy the trend of the month is negative with decreasing value. In coloumn (3) of 7.10% significance level at 1% with the variable lag 2 which changes from negative to positive and approaches 0 which is 0.05% significance level at 1%. This policy of postponing benefits can be implemented with more attention gender composition, education, structural position, and level of employee attendance at each units so that the absorption of the budget that has been prepared can be achieved. The result of robustness check shows consistency that the performance allowance deferral policy has a positive effect on work units that are able to manage and realize budgets can improve employee performance Civil Service in DKI Jakarta Province in managing and realizing the budget.

Based on the results the main regression and robustness check, the policy of postponing benefits has positive effects on the gropu treatment (units affected by the policy) especially absorption budget that increases every month compared to the year before the policy, however, the percentage the budget absorption is still below the group control (affected units). Group control experienced a decrease in the percentage of target realization during the year of policy implementation delay. Curves, tables and graphs in treatment and control group can be described by curve and the table below:

Figure 3. The curve based on the regression results on the implementation Policy of Postponing
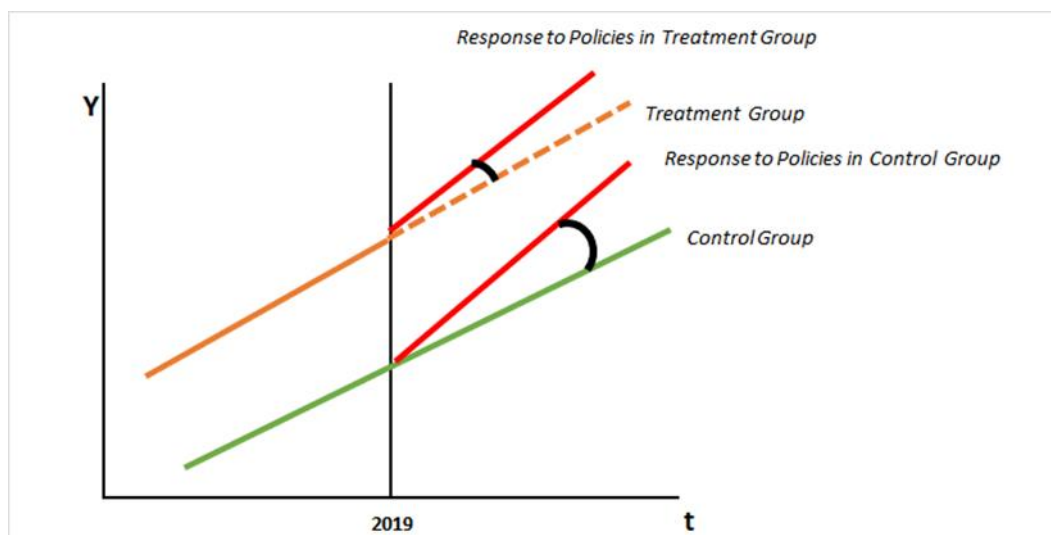
This policy of postponing benefit is included in punishment where punishment it has positive effect to reduce behavior free rider and improve team performance (Wu & Wu, 2019). However, if over punishment jeopardize the well being of the team (Dickinson, David L. & Masclet, 2015).

CONCLUSIONS

The implementation policy of postponing benefits has a positive impact on absorption budget, which is 12.75% grater in units affected by the policy compared to units that not affected by the policy. In addition, the implementation of postponing benefits to unit that's being able to absorb the budget in 2 (two) consecutive months has positive effects. That policy can motivate Civil Servants in DKI Jakarta Provincial Government in improving unit performance, especially in realizing budget compared to before implementation these. Policy of Postponing benefits can be applied by paying more attention to the composition of gender, education, position structural, and the level of employee attendance in each unit so that absorption of the budget that has been arranged can be achieved. This research is limited to the Ratio of Budget Realization and Human Resources. Therefore, further research is needed to measure unit budget performance in employee performance.

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