

**THE LEGAL REVIEW OF MINISTER OF RELIGIOUS AFFAIRS REGULATION
NUMBER 11 OF 2019 ON THE PROVISION OF PERFORMANCE
ALLOWANCES IN THE MINISTRY OF RELIGIOUS AFFAIRS ACCORDING TO
THE PRINCIPLE OF *TABADUL MANAFI***



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Abstract

This study analyzes the juridical aspects of Minister of Religious Affairs Regulation (PMA) Number 11 of 2019, which addresses the provision of performance allowances in the Ministry of Religious Affairs (Kemenag) from the perspective of the principle of *tabadul manafi*. Using a normative approach with qualitative descriptive analysis, the research examines how the regulation impacts employee motivation and performance. While the PMA has clearly outlined the mechanisms for performance allowances, including assessment criteria and procedures, it has not significantly improved work ethic and performance, particularly due to the standardized performance achievement requirement. Challenges such as uneven appraisals and insufficient socialization of the regulation have led to administrative inefficiencies. The study recommends periodic evaluations and increased transparency to ensure fair and effective implementation of performance allowances.

Keywords: Performance Allowances, Religious Affairs, *Tabadul Manafi*, Jurisdiction

INTRODUCTION

Effectiveness of Civil Servant Performance (ASN) can be considered not yet optimal if measured only through the attendance rate of ASN. In the circle of performance management, it must be acknowledged that physical presence alone does not fully reflect the contribution and productivity of an ASN. A more holistic and results-based approach is needed to measure performance effectiveness, which includes evaluating the quality of public services, achieving work targets, innovation capabilities, and the application of good governance principles. A comprehensive assessment system can provide a more accurate picture of ASN's contribution to supporting development and public interest as a whole.

In the context of work effectiveness, within the Ministry of Religious Affairs, there is a performance allowance system that can ideally be used as a comprehensive assessment system, providing a fairer and more transparent basis for determining the amount of allowance given to ASN based on performance results. An evaluation that includes various aspects of performance, such as success in achieving work targets, innovation in the tasks undertaken, participation in improving public services, and adherence to good governance principles, can provide a stronger foundation for determining an individual's contribution value.

The provision of performance allowances that are closely related to actual performance results can be an incentive for ASN to continuously improve productivity and work quality. Thus, not only physical attendance become the determinant, but also the achievement of results that provide a positive impact on public services and community development. This aligns with modern performance management principles, which emphasize the development of individual potential and the achievement of quality results. By providing performance allowances based on a comprehensive performance evaluation, it is hoped that ASN will be encouraged to continuously improve service quality and contribute more effectively to development and public interest.

In the first semester of 2023, there were recorded 4.38 million ASN across Indonesia with various diverse tasks. The quantity of ASN in Indonesia has increased over the years, and this quantity often correlates with various allowances that serve as a source of effective

work management in enforcing work discipline. Various allowances are provided to ASN, such as Performance Allowance (TUKIN), Position Allowance, Family Allowance, Food Allowance, and others. TUKIN (Performance Allowance) itself, particularly within the Ministry of Religious Affairs, is given through the timeliness and attendance of ASN at their workplace. The Professionalism Index of ASN (IP ASN) as a measure of ASN professionalism in Indonesia, outlined in Law Number 5 of 2014, requires ASN to have measurable performance, one of which is discipline. The discipline dimension in this context emphasizes ASN to comply with obligations and prohibitions that can impact the performance of the institution. Not surprisingly, in the BKN Regulation Number 6 of 2022, various levels of sanctions are given for ASN who violate discipline, from light disciplinary sanctions, to moderate disciplinary sanctions, to severe disciplinary sanctions.

Performance evaluation in ASN work management as stated in Article 55 paragraph (1) of Law Number 5 of 2014 on Civil Servants regulates crucial lines such as the preparation and determination of needs, career development, work evaluation, rewards, employee discipline, protection, and others. It should be emphasized that ASN performance evaluation as regulated in Article 78 of Law Number 5 of 2014, performance evaluation is measured through a merit system and a career system. For the measurement of ASN performance itself, it can be understood in Government Regulation Number 30 of 2019 in Article 41 paragraph (5) on Civil Servant Administration.

Furthermore, in the Decree of the Minister of Administrative and Bureaucratic Reform Number 25/KEP/M.PAN/4/2002 on Guidelines for Developing the Work Culture of State Apparatus, it is explained in several articles that to improve ASN performance in forming work responsibilities as part of strengthening productivity, work culture development, performance improvement, and forming planning, implementation, and monitoring of performance implementation are prioritized. Often the obstacles in performance practice are the lack of responsibility and work ethic. Moving on to Minister of Administrative and Bureaucratic Reform Regulation Number 6 of 2022 on Civil Servant Performance Management, it provides theoretical emphasis on the innovative culture of ASN in increasing work capacity and capability in government institutions.

In Government Regulation Number 49 of 2018 on government employee management, particularly stated in Article 36, there is a determination of performance management with material explanations regarding roles, results, and responsibilities according to organizational achievement plans. This intersects with the discipline factor. Practically, discipline for ASN has not only emerged by binding rules, meaning ASN are not a group that can be restrained by rigid office rules. Because, the government often finds ways to address indiscipline, lack of responsibility, and declining organizational performance by setting irrelevant rules. The way to address this is by conducting education and training, seminars, courses, or various training sessions that shape ASN's awareness to perform work that aligns with the organization's goals and targets. Regarding training, socialization, and various other alternatives to boost productivity, it can be seen in the Regulation of the Minister of Administrative and Bureaucratic Reform of the Republic of Indonesia Number 6 of 2022 on Civil Servant Performance Management, which is oriented towards employee performance development, fulfilling leader expectations, dialogue, organizational performance achievement, and employee performance achievement.

Objectively measured, discipline in ASN differs from general discipline. Discipline in ASN is measured through performance achievements, teamwork, and others. Whereas, in general, discipline is associated with etiquette and social ethics. This brings about the system where if ASN is required to enhance work and innovate, the first reform that needs to be addressed is the direct involvement of superiors in forming human resource governance in their organization.

On the other hand, if there is a performance that meets organizational targets, it will be reinforced again with incentives according to Minister of Home Affairs Regulation Number 104 of 2018 on Assessment and awarding and/or incentives. This is quite convincing considering that ASN has a significant number of work achievements in the form of public services. Therefore, public sector organizations today place more emphasis on service innovation rather than emphasizing normative disciplines such as punctuality, attendance, and various other normative disciplines as outlined in the idea contained in Minister of Administrative and Bureaucratic Reform Regulation Number 7 of 2021. However, this does

not mean that normative discipline does not have fundamental significance in creating ASN work productivity.

In the Regulation of the Minister of Religious Affairs (PMA) Number 11 of 2019 on Performance Allowance for Employees at the Ministry of Religious Affairs, ASN/PNS professionalism is measured by assessing ASN attendance as a criterion for performance achievement. In Articles 4 and 5, it is explained that performance achievements include two things, namely work attendance and employee performance achievement according to job class. In PMA Number 11 of 2019, the work discipline of PNS in the Ministry of Religious Affairs is measured by attendance with the threat of TUKIN reduction if absent from work with a percentage of 3%, late, leaving early, or not recorded in attendance records. In some daily practices within the Ministry of Religious Affairs (Kemenag) itself, this has become a rather ambiguous issue, such as system errors in attendance records and the possibility of attendance manipulation.

Ideally, performance allowances are given to improve performance achievements, increase employee motivation, reward employee performance achievements, achieve targets, increase employee productivity, and accommodate management principles that treat employees as substantial assets in the achievement of the institution. Attendance as a basis for providing Performance Allowance (TUKIN) becomes a problem due to the occurrence of supervision that pressures workers. Emphasis in organizational culture always has a negative impact because it involves coercion limits employees' space to innovate and hinders employees from doing more substantial work. In the phenomena that occur, employees within the Ministry of Religious Affairs who wish to receive Performance Allowance do not need to innovate in their work but only need to meet attendance requirements according to institutional rules.

Attendance as a measure of discipline within the Ministry of Religious Affairs, in Islamic law, is mentioned in various analyses of *mu'amalah*, such as in the concept of *Tabad al-Manafi*. Although *Tabad al-Manafi* is always categorized under the principles of buying and selling, in reality, *Tabad al-Manafi* is the spirit of transferring rights based on the principle of benefit provided. PNS are workers who, in addition to having obligations, also

have rights, one of which is a fair wage. The paradigm of a fair wage is not solely viewed from job class, but from how far the worker provides benefits to the organization or institution where they work. The principle of *Tabad al-Manafi* can also be understood as ethics in providing wages (read: benefits) to workers and the benefit of productivity in the institution. The principle of *Tabad al-Manafi* generally in the context of workers and institutions/organizations includes a wage that is proportional to contribution, balance between the giver and receiver of benefits, transparency in determining wages or allowances, and fairness in distributing profits. Performance evaluation in government institutions for PNS generally aims as a quality assurance and PNS development to be more productive in carrying out their work. Generally, regulations regarding PNS performance evaluation are contained in Article 78 of Law Number 20 of 2023 concerning ASN on performance evaluation, which includes work objectivity, measurability, participation, accountability, and transparency. Added to this is Government Regulation Number 94 of 2021 concerning PNS Discipline, which contains various work structures within government institutions. The article also strongly emphasizes PNS discipline, with qualifications for violations that are immediately examined by superiors according to applicable Standard Operating Procedures (SOP).

ASN in the City of Subulussalam, Aceh, especially ASN in the Office of the Ministry of Religious Affairs, Subulussalam City, in the context of discipline, prioritizes regular attendance. This means that no ASN is allowed to be late or leave early as stipulated in the discipline regulations formed in PMA Number 11 of 2019. However, as stated in Government Regulation Number 94 of 2021, discipline, if further reduced, is not only limited to attendance, but also includes professionalism improvement, code of ethics, responsibility, effective communication, and a supervision approach directly monitored through internal and external supervision systems. Indeed, in many cases that has become a common phenomenon, many civil servants are absent from institutions or civil servants who skip work. However, the implementation of a working system evaluated based on attendance (which affects Performance Allowance) does not guarantee improved service quality in government institutions.

Based on the problem description mentioned above, research on workers' rights under PMA Number 11 of 2019 with the deduction of Performance Allowance for ASN at the Office of the Ministry of Religious Affairs, Subulussalam City, Aceh.

LITERATURE REVIEW

Performance Allowances Concept: Performance allowances are financial incentives given to employees based on their work performance and contribution to achieving organizational goals. These allowances aim to motivate employees, improve productivity, and reward achievements.

Regulatory Framework in Indonesia: The concept of performance allowances is governed by various regulations, including Government Regulation Number 30 of 2019 on Civil Servant Administration and Law Number 5 of 2014 on Civil Servants. These regulations emphasize performance-based evaluations, discipline, and accountability in the public sector.

Minister of Religious Affairs Regulation Number 11 of 2019: This regulation specifically addresses the provision of performance allowances within the Ministry of Religious Affairs. It outlines the criteria for allowance distribution, focusing on attendance and work achievements as key metrics.

***Tabadul Manafi*: A Legal and Ethical Perspective**

Definition and Concept: *Tabadul Manafi*, rooted in Islamic jurisprudence, refers to the exchange of benefits or mutual advantage. This principle emphasizes fairness, transparency, and the ethical distribution of resources, ensuring that benefits are proportionate to the contribution made by each party. **Application in Employment:** In the context of employment, *Tabadul Manafi* suggests that wages, including performance allowances, should reflect the employee's contribution to the organization. The principle advocates for a balanced and just distribution of rewards based on measurable and equitable criteria.

Critical Analysis of Minister of Religious Affairs Regulation Number 11 of 2019

Alignment with *Tabadul Manafi*: The regulation's focus on attendance as a primary criterion for performance allowances may not fully align with the principle of *Tabadul*

Manafi. The principle demands a broader assessment of employee contributions, including innovation, quality of work, and impact on organizational goals.

Legal and Ethical Implications: Relying heavily on attendance for allowance distribution may overlook other significant aspects of work performance. This approach could lead to potential ethical concerns, where employees who contribute significantly in non-measurable ways may be under-rewarded. **Potential for Reform:** The regulation could benefit from incorporating a more holistic assessment approach, aligning with the principles of *Tabadul Manafi*. This would ensure that allowances are distributed more equitably, reflecting the true value of each employee's contribution.

Comparative Analysis with Other Legal Frameworks

Comparison with International Standards: International labor laws and standards, such as those set by the International Labour Organization (ILO), emphasize performance evaluations that consider a wide range of factors, including innovation, teamwork, and service quality. This broader approach is more in line with the principles of *Tabadul Manafi*. **Case Studies in Other Public Institutions:** Analyzing how other ministries or public institutions in Indonesia or similar jurisdictions implement performance allowances can provide insights into best practices. A comparison can highlight areas where the Ministry of Religious Affairs regulation may need improvement to better reflect fairness and equity.

RESEARCH METHOD

This study employs a qualitative approach, focusing on an in-depth analysis of the phenomenon being examined. This approach emphasizes an interpretative understanding of data, obtained through a case study at the Ministry of Religious Affairs Office in Subulussalam City, Aceh. In this context, the qualitative case study approach involves various data collection methods such as field observations, interviews, and document analysis. The aim is to understand the effectiveness of the provision of Performance Allowances (TUKIN) in improving the quality and productivity of civil servants (ASN) at the office and to explore its relevance in the context of positive law and Islamic law, particularly concerning the contract of *mu'amalah*, which governs the rights and obligations between workers and employers.

Data collection was conducted using cluster sampling techniques, considered effective for diverse working conditions such as those at the Ministry of Religious Affairs Office in Subulussalam City. Data was gathered through interviews with informants selected randomly, direct observations, and documentation from relevant and credible sources. The interviews aimed to obtain in-depth primary data, while observations and documentation served as supplementary methods to ensure the validity of the data collected. Through this combination of methods, the study seeks to provide a comprehensive understanding of the implementation of Performance Allowances in a multicultural and complex work environment.

RESULTS AND DISCUSSION

Legal Review of the Provision of Performance Allowances for ASN (State Civil Apparatus) Under PMA No. 11 of 2019 and Other Regulations

In general, the provision of performance allowances in government institutions is regulated by Law No. 20 of 2023 concerning State Civil Apparatus (ASN), Government Regulation No. 17 of 2020 on Amendments to Government Regulation No. 11 of 2017 concerning the Management of Civil Servants (PNS), Regulation of the Minister of Administrative and Bureaucratic Reform (Permen PAN & RB) No. 8 of 2021 on the Civil Servants' Performance Management System, and Permen PAN & RB No. 6 of 2022 on the Management of ASN Performance. All these regulations govern the measurement of performance and the achievement of performance targets for the state civil apparatus.

Law No. 20 of 2023 Concerning ASN

Law No. 20 of 2023 on ASN regulates several key provisions regarding the management of ASN, including the provision of performance allowances as part of ASN management. Article 18 of the law states that performance allowances are given to non-managerial positions such as functional and executive positions. Functional positions are those that attach to an ASN and involve providing services and performing tasks according to expertise and skills, while executive positions are based on routine and simple tasks.

Article 21 states that performance allowances are part of the rights of an ASN provided by the state in addition to fixed income, rewards, social security, and other rights.

The performance allowances referred to include job-related allowances and facilities (as functional and executive allowances).

Article 31 of the ASN law states that performance allowances are part of ASN Management, specifically in point d, concerning performance management. Performance management is further regulated in Article 40, which addresses the continuous improvement of work results and behavior, the strengthening of leadership roles, and the enhancement of vertical and horizontal collaboration.

Article 42 mentions that ASN performance management is oriented toward work results and behavior, performance development, fulfilling leadership expectations, and intensive work dialogues between leaders and ASNs.

Articles 43 and 44 states that ASN performance management is the responsibility of the respective agency officials (independent, local, and non-uniform) and is delegated hierarchically (performance hierarchy) where employee performance is interconnected with superior performance and so on. The results of performance management are among the considerations for granting rewards (such as performance allowances), recognition (bonuses), and sanctions.

Article 50 explains that performance allowances are a component of rewards and recognition provided fairly, appropriately, and competitively. As a reward that is local, independent, non-uniform, and dynamic, the funding for central ASN performance allowances comes from the state budget (APBN), while regional ASN performance allowances, come from the regional budget (APBD). This pattern does not reflect fairness, as different regions have different capabilities in realizing the budget for paying performance allowances.

Government Regulation No. 17 of 2020 on Amendments to Government Regulation No. 11 of 2017 Concerning ASN Management

Government Regulation No. 17 of 2020 does not extensively regulate performance allowances, except in Articles 250B and 352 Paragraph 1, concerning the equalization of positions from administrative officials to functional positions through adjustment (in

passing). Until a new regulation is enacted, the mechanism for paying employee rights will continue to follow Law No. 5 of 2014.

Regulation of the Minister of Administrative and Bureaucratic Reform (Permen PAN & RB) No. 8 of 2021 Concerning the Civil Servants' Performance Management System

This ministerial regulation regulates the technical aspects of ASN performance evaluation. For example, Article 2 explains that the ASN performance management system is conducted with the following objectives: First, to align goals and performance targets in the form of the Employee Performance Target (SKP). Second, to monitor, measure, evaluate, and guide performance. Third, to follow up on performance evaluation results (in the form of career development, performance allowances, and bonuses).

Article 3 discusses the ASN performance management system, which must be objective, measurable, accountable, participatory, and transparent. Article 4 discusses the planning, implementation, monitoring and guidance, evaluation, follow-up, and information systems for ASN performance.

Article 5 regulates the preparation and determination of SKP plans; Article 6 discusses the hierarchical nature of SKP.

Article 9 states that in addition to SKP, ASN performance is also measured by work behavior, including aspects such as service orientation, commitment, work initiative, cooperation, and leadership.

Gradually, Article 10 explains that the implementation, monitoring, and guidance of performance are conducted by performance evaluation officials.

Article 11 explains that performance evaluation is a combination of SKP values and work behavior values. In this case, SKP values are obtained by comparing the realization of SKP targets with the realization of SKP according to the performance plan agreed upon between the leader and the ASN. Meanwhile, work behavior values are obtained by comparing work behavior standards with work behavior assessments in the position (by direct superiors).

Article 12 states that ASN management follow-up includes reporting, ranking, rewards, sanctions, and ASN objections.

Article 13 mentions that performance evaluation is conducted hierarchically by performance evaluation officials to the performance evaluation team. The documents evaluated include performance values, performance predicates, performance issues, recommendations, and other related documents.

Article 14 mentions that performance ranking values will be the reference in ASN performance management (including salary, allowances, and bonuses), competency development (training or further studies), career development (promotion and position), and other ASN management aspects.

Article 15, in point d, states that performance evaluation documents are used as the basis for paying performance allowances according to the applicable laws and regulations.

Article 16 regulates the ASN performance information system (application) used as a tool to evaluate ASN performance. This application is created nationally and may be integrated with regional performance evaluation applications from time to time. The ASN performance information application contains the planning, implementation, monitoring, guidance, evaluation, and follow-up of ASN performance.

The attachment to Permenpan RB No. 8 of 2021 also details the stages of preparing the SKP plan between officials at the lower levels. This guide also explains the three stages of preparing the SKP Plan for administrative and functional positions: First, viewing the overall organizational picture and considering the strategic plan (Renstra) and annual work plan (RKT) of the unit where the ASN is assigned. Second, dividing roles between the leader and the members/workgroup according to the matrix of role and result division. Third, determining the performance plan in the established SKP format, including the main and additional performance plans. Fourth, determining the individual performance indicators and criteria into the SKP format. Both administrative and functional officials must include four criteria aspects: quantity, quality, time, and cost. All these aspects are determined by the authorized official, considering criteria such as specificity, measurability, realism, having a time frame, and adjusting to the internal and external conditions of the organization. Fifth, setting performance targets in the SKP plan format by considering criteria such as laws and regulations, the latest realization/data, service recipient expectations, target rationality, direct

superior directives, and the potential and projections of the internal and external conditions of the organization. Sixth, for functional positions, align the SKP that has been prepared with the credit score according to the determined table.

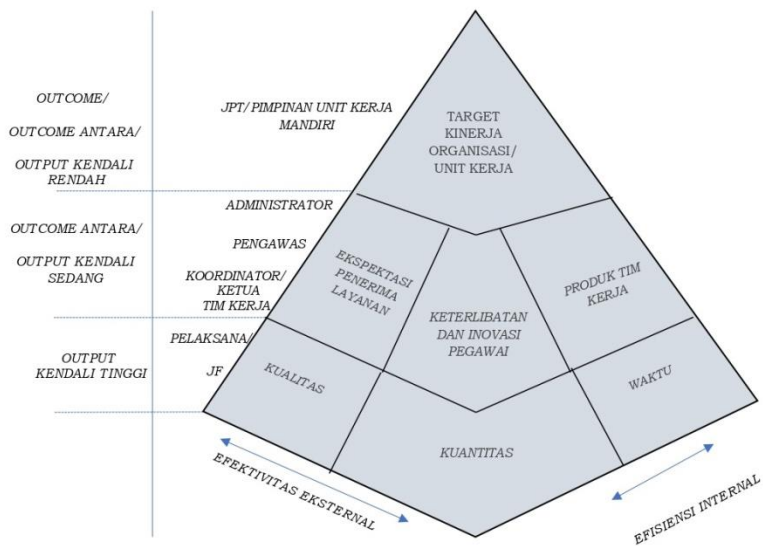


Figure 1

Figure of Performance Indicator Pyramid Based on PAN & RB Regulation Number 8 of 2021

Minister of State Apparatus Empowerment and Bureaucratic Reform Regulation No. 6 of 2022 on the Performance Management of State Civil Apparatus

Article 1 of the regulation defines several key terms related to the performance of ASN (State Civil Apparatus), such as Employee Performance Targets (SKP) as the performance expectations (work results and work behavior) of employees; Continuous feedback and periodic performance evaluation as the process of evaluating employee performance; Annual Performance Evaluation (EKP); and the Performance Appraisal Officer (direct supervisor) responsible for assessing the work results and behavior of ASN.

Article 2 outlines the goals of employee performance management, which include improving the quality of ASN, strengthening leadership roles, and enhancing collaboration.

Article 3 of the same regulation mentions that employee performance management focuses on performance development, meeting leadership expectations, intensive dialogue,

organizational (agency) performance achievement, and the evaluation of work results and behavior of ASN.

Article 5 states that employee performance management includes planning and setting; implementation of monitoring and coaching; assessment and evaluation; and follow-up on evaluation results, including the provision of rewards (such as performance allowances) and sanctions.

Article 7 explains the process of planning, drafting, setting, and classifying employee performance targets. Article 8 contains strategic planning, performance agreements, organization and operations (organizational structure and function), leadership performance plans, employee competency mapping, and the setting of performance priorities.

Article 9 explains the outcome-based work result plans, intermediate outcomes, outputs, and services produced by employees. It describes that the assessed aspects include quantity, quality, time, and cost estimates. The evaluation criteria are also based on qualitative (achievement substance) and quantitative (numerical) assessments.

Article 10 explains the scope of ASN work behavior, including service orientation, commitment, work initiative, teamwork, and leadership.

Article 11 explains the obligation to document performance daily, weekly, monthly, quarterly, semiannually, and annually. Article 12 explains the web-like evaluation model between peers, superiors, subordinates, and other related parties. This article also provides opportunities for balanced supervision and can reduce the risk of arbitrariness in the superior's evaluation of subordinate performance.

Article 13 states that one of the tasks of the performance appraiser (direct supervisor) is to evaluate the performance of employees, including work results and work behavior, both periodically and annually.

Articles 14 and 15 explain the periodic and annual performance evaluation (EKP) by the direct supervisor, including setting organizational performance achievements distributed to ASN and assessing the extent of the ASN's contribution to the organizational (agency) performance. The evaluation results are then documented in the periodic performance

evaluation (EKP) of the relevant ASN to be used for feedback (rewards, sanctions, improvements, and development).

Article 17 explains the follow-up, including employee performance reporting, filing objections (from inherently ineffective employees), employee performance ranking (poor, good, and very good), rewards (allowances, bonuses, and development), and sanctions.

Article 18 discusses performance reporting in the form of SKP (employee performance targets prepared before the employee performs tasks) and EKP (employee performance evaluation results) determined and assessed by the direct supervisor.

Article 19 outlines the mechanism for filing objections by employees to the evaluation results, Articles 20 and 21 discuss ranking and Article 22 covers forms of rewards and sanctions. Article 23 discusses performance evaluations that serve as the basis for performance allowance payments according to applicable regulations.

Articles 24 and 25 mention that employee performance management is application-based and integrated with a single platform for employee management and work systems. Both assignments, reporting, and evaluation are regulated within a single application-based work system/pattern.

In addition, some important notes and general principles of performance management are also regulated in the appendix of the ministerial regulation, including The goal of performance management not only to evaluate ASN performance (performance appraisal) but also as a tool for ASN development (performance development). Second, it is important to meet the expectations of leadership and have a performance dialogue between leadership and ASN. Third, the performance in question must support organizational performance (objectives and plans) rather than personal performance unrelated to the organization. Fourth, the performance in question is based on work results and work behavior demonstrated to others. The work behavior of Indonesian ASN is formulated in one slogan, namely Ber-AKHLAK (Service-Oriented, Accountable, Competent, Harmonious, Loyal, Adaptive, and Collaborative).

Minister of Religious Affairs Regulation No. 11 of 2019 on the Provision of Performance Allowances for Employees at the Ministry of Religious Affairs.

The Ministry of Religious Affairs specifically issued Ministerial Regulation No. 11 of 2019 on the Provision of Performance Allowances for Employees at the Ministry of Religious Affairs, based on Presidential Regulation No. 130 on Performance Allowances for Employees in the Ministry of Religious Affairs. The purpose of drafting the regulation is to regulate the mechanism for preparing, assessing, and calculating the amount of performance allowances (*Tukin*) that will be received by ASN of the Ministry of Religious Affairs. Since the calculation of the *Tukin* is monthly, the references are attendance and daily performance records (LKH).

The Ministerial Regulation No. 11 of 2019 includes several points, among others: Article 2 of the regulation states that performance allowances are provided every month according to job class, organizational performance achievement, and individual performance achievement. This statement is a key item in the details of performance allowances, which are determined not only by individual performance but also by the atmosphere and capabilities of the institution.

Article 3 states that performance allowances are not provided to employees with certain criteria, namely employees without a specific position, employees who are temporarily suspended or deactivated, employees dismissed from their organic position and still receiving waiting money because they have not been dismissed from the position as employees, and employees in public services who have received remuneration.

Article 4 explains that performance allowances are calculated based on attendance and employee performance achievement according to the job class. The performance achievement must support the performance achievement set by the organization (Ministry of Religious Affairs). Article 6 mentions that working days are calculated according to the hours set, or 37.5 (thirty-seven and a half) hours per week. Absence and recap mechanisms use electronic recaps unless in situations where electronic recaps cannot be used or the relevant employee data has not been entered into the electronic system.

Article 7 states that performance achievement is calculated based on the monthly performance assessed by the direct supervisor.

Article 8 regulates the deduction of *Tukin* by 3% for lateness/early departure/absence (without valid reasons) each day. Other *Tukin*-related deductions include being away from the workplace without direct notification (2% per occurrence), and not recording electronically either arrival or departure while present at the workplace (1.5% per occurrence). The cumulative deduction of *Tukin* each month is up to 100%. *Tukin* can also be suspended by 100% for employees who are temporarily deactivated, involved in legal cases, or detained by the authorities. If the employee is reinstated, declared innocent, or released from detention, *Tukin* will be paid again the following month.

In the same article (Article 8), it is also explained that *Tukin* is not deducted for justified absences such as leave, permission, and assignments. However, Article 10 still regulates the deduction mechanism for employees on sick leave under certain conditions. Sickness lasting 1 to 14 days is subject to a leave deduction of 0% per day; sickness lasting 15 days to 12 months is subject to a deduction of 1.5% per day, and sickness longer than twelve months is subject to a deduction of 3% per day.

Article 12 explains the deduction of maternity leave for the first and third child by 0% and for the first to third child. Meanwhile, for the fourth child and beyond, the performance allowance is deducted as follows: 30% per month for the first month, 40% per month for the second month, and 50% per month for the third month.

Article 13 regulates important reason leave, where leave longer than two days is subject to a 2.5% deduction.

Article 14 also regulates major leave (entitlement to three months' leave under certain conditions). Performance allowance deductions for major leave are regulated as follows: 50% deduction in the first month, 75% deduction in the second month, and 90% deduction in the third month. The calculation starts on the first day of leave.

Article 15 states that performance allowance deductions also apply to employees who receive a "good" performance rating or below in the current year and will apply in the following year. Employees with a "good" performance rating will receive a 25% deduction, a "poor" rating will receive a 50% deduction, and a "very poor" rating will receive a 75% deduction.

Article 16 regulates the additional (bonus) performance allowance, where employees with a "very good" performance rating will receive an additional 50% of the difference in performance allowance for the next higher job class.

Article 17 states that performance allowances are paid based on job class, determination of performance allowance recipients, and calculation of performance allowance amounts according to applicable regulations.

Article 18 states that any changes in job class will result in the adjustment of performance allowance effective in the following month after the issuance of a statement of duty.

Article 20 states that CPNS (Civil Servant Candidates) are paid 80% of the performance allowance and will be paid 100% after being appointed as PNS (Civil Servants). Article 21 states that the 100% payment of performance allowance applies to PNS who carry out office duties.

Article 22 states that employees from outside the Ministry of Religious Affairs assigned to the Ministry of Religious Affairs will receive a 100% performance allowance according to their job class as long as their performance allowance is not paid by their parent institution. Likewise, Ministry of Religious Affairs employees assigned to other agencies will receive a 100% allowance according to their job class if their performance allowance is not paid by the agency where they are assigned.

Employees engaged in study, education, or training for more than 6 months will continue to receive 50% of their performance allowance according to their job class.

Article 24 states that employees who become functional officials and receive professional allowances will be paid the difference between the performance allowance for their job class and the professional allowance at their level. If the professional allowance is greater than the performance allowance for their job class, they will only receive the professional allowance and no longer receive the performance allowance.

The article also regulates that the performance allowance for teachers and lecturers who are PNS but not yet certified as educators is paid at 50% of their job class. Likewise, the performance allowance for teachers appointed in group II (two) is paid at 100%.

Performance Allowance Payment Mechanism for ASN in Subulussalam City; Performance Reporting, Calculation, and Payment

According to the Ministry of Religious Affairs regulation, the calculation of performance allowances considers several factors, such as performance evaluation, performance achievement, and the percentage of that achievement. Performance evaluation means that the ASN's performance is periodically assessed based on established indicators. The percentage of performance achievement is then calculated based on the period and performance targets that have been set. Additionally, the amount to be received is also based on the job value and job class, as well as the amount of performance allowance given for each job class. Based on the Ministry of Religious Affairs Regulation No. 41 of 2018 on the value and job class of structural positions, the following are the types, values, and job classes in the Ministry of Religious Affairs Office of Subulussalam City

CONCLUSION

The regulations regarding work discipline and performance of civil servants (ASN) in the Ministry of Religious Affairs of Subulussalam City are governed by the ASN Law Number 5 of 2014 and other related regulations. There are two important standards: work discipline (compliance with rules, loyalty to the state, and carrying out the orders of superiors) and performance discipline (commitment to the Republic of Indonesia, good behavior, and providing the best service to the state and society).

The provision of performance allowances to civil servants in the Ministry of Religious Affairs of Subulussalam City is based on Ministerial Regulation (PMA) Number 11 of 2019, which regulates performance indicators, the amount of performance allowance given, deductions, sanctions, and other specific provisions. The performance standards in PMA Number 11 of 2019 are based on attendance (as evidenced by attendance records) and daily, weekly, and monthly performance achievements (as evidenced by performance documents). Each month, both attendance records and performance achievement documents are calculated and combined with the value of functional and structural position allowances through a specific mechanism to determine the amount to be paid to the civil servants.

The performance allowances given to civil servants in the Ministry of Religious Affairs of Subulussalam City have a significant impact on the discipline of civil servants but have not yet significantly influenced work ethic and performance. This is because the performance allowance rules are based on standard performance achievement (100%) and do not regulate excess performance achievement. Thus, the performance allowance has a dual effect: motivating discipline achievement but demotivating performance achievement. Therefore, the government needs to establish regulations regarding the provision of allowances for excess performance.

The provision of performance allowances that are appropriate according to the principles of Maqasid Sharia and *tabad manafi* can support the fulfillment of the five objectives of religion, namely *hifz al din*, *hifz al nafs*, *hifz al aql*, *hifz an nasl*, and *hifz al mal*. However, in the context of *tabad manafi*, there are still two concerns regarding the provision of performance allowances from both the worker's and the state's perspectives. From the worker's perspective, there is still a possibility that tasks may not be carried out properly, but they can still receive performance allowances. Secondly, there is a potential for arbitrariness from superiors (performance evaluators) when they are given a large margin to give subjective assessments based on the satisfaction of leadership with the performance of civil servants. Thirdly, there is an imbalance in the receipt of allowances between "office civil servants" and educational civil servants such as teachers and lecturers. The regulations on allowances for teachers and lecturers as stipulated in PMA Number 11 of 2019 contain a negative aspect where educators, who bear a large workload and responsibility, must accept that performance allowances are only paid at 50%. This is a black mark on state regulations that do not align with the principles of Maqasid Sharia and *tabad manafi*. The perception that teachers only teach is different from the reality in the field, where teachers must bear a significant administrative burden and performance achievement. Moreover, the requirement for certification to receive the full 100% allowance is a form of restriction on their inherent rights.

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