

DEVELOPMENT OF GOVERNANCE FOR ALLOWANCES AT PUBLIC UNIVERSITIES (PTN BLU): IMPLEMENTATION OF REMUNERATION POLICY DERIVATION

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ABSTRAK

Penelitian ini bertujuan mengembangkan model tata kelola tunjangan kinerja yang efektif dan adil di PTN BLU, dengan menyesuaikan kebijakan remunerasi ASN terhadap karakteristik universitas. Melalui pendekatan kualitatif deskriptif, data dikumpulkan melalui wawancara mendalam, analisis dokumen, dan observasi. Temuan menunjukkan tantangan dalam mendefinisikan dan mengukur kinerja, terutama pada tenaga kependidikan, serta kesulitan dalam menciptakan keseimbangan antara fleksibilitas BLU dan kepatuhan terhadap regulasi keuangan. Sistem kinerja yang diterapkan terkadang menciptakan ketidakadilan dan kesenjangan persepsi, memperburuk budaya kerja, dan menimbulkan beban administratif yang tinggi. Selain itu, mekanisme “cut off” dalam penyaluran tunjangan yang terkait dengan anggaran menambah ketidakpastian. Untuk itu, transparansi dan komunikasi yang lebih baik, serta peningkatan digital maturity dalam infrastruktur TI diperlukan untuk memastikan sistem yang lebih efisien, adil, dan berkelanjutan.

Kata Kunci: **PTN-BLU, ASN, Kinerja Keuangan, Diversifikasi, Universitas**

ABSTRACT

This research aims to develop an effective and fair performance allowance governance model in Public Agency / Badan Layanan Umum (BLU) universities, by adjusting the civil servant remuneration policy to the characteristics of the university. Thru a descriptive qualitative approach, data was collected thru in-depth interviews, document analysis, and observation. The findings highlight challenges in defining and measuring performance, particularly for educational staff, as well as difficulties in balancing BLU flexibility with compliance with financial regulations. The performance system implemented sometimes creates injustice and perceptual gaps, worsens work culture, and leads to a high administrative burden. Additionally, the "cut off" mechanism in the distribution of budget-related allowances adds to the uncertainty. Therefore, better transparency and communication, as well as increased digital maturity in IT infrastructure, are needed to ensure a more efficient, fair, and sustainable system.

Keywords: PTN-BLU, ASN, Financial Performance, Diversification, University.

INTRODUCTION

The paradigm shift in higher education management in Indonesia has driven the transformation of several State Universities / Perguruan Tinggi Negeri (PTN) into Public Service Agency / Badan Layanan Umum (BLU). The status of a Public Service Agency (PTN BLU) provides institutions with flexibility in managing finances, including designing a performance-based remuneration system. In this context, performance allowances become a strategic instrument not only for improving welfare but also as a tool for motivation and driving a high-performance work culture within the university environment (Rosyida *et al.* 2025), (Brojonegoro *et al.* 2025).

The government's policy on civil servant / Aparatur Sipil Negara (ASN) remuneration serves as the main legal and philosophical framework for developing a performance allowance system in Public Service Agency/ Badan Layanan Umum (BLU) universities. This policy emphasizes the principles of fairness, equity, and a direct link between the rewards received and the performance achievements of individuals and institutions. Therefore, PTN BLU is required not only to adopt but also to derive or translate these policies into a contextual governance model that accommodates the specific characteristics and needs of the three pillars of higher education (Alifia *et al.* 2024), (Mufakkirul *et al.* 2024). However, in practice, the implementation of deriving ASN remuneration policies into a performance allowance governance model at PTN BLU faces several complex challenges.

These challenges include how to define and measure the performance of lecturers and educational staff, which is not only quantitative but also qualitative, such as the impact of community service and the quality of the educational process. Additionally, building a fair, transparent, and objective assessment system for positions with highly heterogeneous responsibilities and outputs presents its own test (Setyorini *et al.* 2023). Another challenge is striking a balance between flexibility as a BLU and compliance with state financial regulations. On the one hand, a Public Service Agency (BLU) has autonomy to design its scheme, but on the other hand, it must still ensure that performance allowance expenditures are reasonable, do not burden the budget, and have strategic value for achieving the university's vision (Erlyani 2022). Conflicts of interest and resistance from various parties accustomed to a more egalitarian system also often hinder this transformation process.

Based on these challenges, it becomes clear that a partial and purely technical-administrative approach is no longer sufficient. A comprehensive and systematic performance allowance governance model needs to be developed. This model should encompass policy formulation aspects, performance measurement system design, delivery mechanisms, monitoring and evaluation systems, and accountable financial

governance. A good model will serve as both an operational guide and a control instrument to ensure strategic remuneration goals are achieved (Alif *et al.* 2021).

Research specifically exploring the integration of both thru a holistic governance approach is still limited. This research aims to fill this gap by offering a performance allowance governance model derived from an in-depth analysis of ASN remuneration policies, designed to address specific challenges in the PTN BLU environment. The study aims to develop an effective, fair, and sustainable performance allowance governance model for PTN BLU universities. The research focus is on how the principles of civil servant remuneration policy can be implemented operationally, considering the internal dynamics of the university and the demands of public accountability. It is hoped that the resulting model can serve as a reference for managers of Public Service Agency (BLU) universities in aligning incentive policies with overall institutional performance improvement.

RESEARCH METHODS

This research uses a qualitative approach with a descriptive research design. Qualitative descriptive research allows the researcher to comprehensively describe the reality occurring in the field, explore the processes, dynamics, and perceptions of the actors involved, and interpret the meaning behind the complexity of the phenomenon, (Fadli 2021). Data in this study were collected thru several techniques. The main technique used was semi-structured in-depth interviews with key informants, including the Personnel Development Officer (initials "NA"), the Head of the Human Resources Bureau (initials "JB"), the Head of the Internal Supervisory Unit (initials "WN"), the Dean (initials "PO"), as well as representatives of lecturers (initials "TU") and educational staff (initials "FA"). In addition to interviews, document analysis was also conducted to examine laws and regulations, guidelines for implementing ASN remuneration, Government Regulations on BLU, and internal university documents such as Technical Guidelines for the Distribution of Performance Allowances and institutional performance reports. Non-participant observation techniques were also used to supplement the data by directly observing the atmosphere and conditions of the research environment.

Data analysis was conducted interactively and continuously using the Miles and Huberman analysis model, which includes three stages: data reduction, data presentation, and conclusion drawing/verification (Sudewi *et al.* 2020). Data reduction was performed by selecting, focusing, and simplifying the raw data obtained from the field. The reduced data was then presented in the form of structured descriptive narratives and matrices to facilitate understanding. The final stage is drawing conclusions by verifying thru source triangulation (comparing data from interviews, documents, and observations) and method triangulation to ensure the validity and credibility of the data and research findings (Suharsaputra 2012).

RESEARCH RESULTS AND DISCUSSION

The process of deriving the remuneration policy for civil servants at this public service agency (BLU) university begins with translating the main principles into the university context. The National Civil Service Agency (NA) explained, "We cannot simply copy the central government's regulations. The ink and match principle between individual and institutional performance is translated by incorporating specific weightings for achieving the university's strategic targets, such as international accreditation and community service innovation". This adaptation process demonstrates a strategic effort to align national policies with the operational needs of the institution (Apresian 2025).

This is not only technical and operational, but also philosophical. The ink and match principle, cited from central government policy, in the context of Public Service Agency (BLU) universities, is interpreted as a mechanism to create strategic alignment between individual incentives and the university's development direction. By giving special weight to achievements such as international accreditation, institutions actively encourage lecturers and researchers to engage in global competition, thereby enhancing the university's reputation and competitiveness. Meanwhile, the emphasis on community service innovation ensures that the contributions of the three pillars of higher education truly have a real and sustainable impact on society, which aligns with the mandate of a Public Service Institution (PTN BLU).

Furthermore, this adaptation is also a form of responsiveness to the inherent autonomy of BLU status. The financial and governance flexibility it provides allows universities to be not just passive recipients of policy, but active players who design the most contextual incentive systems for their academic ecosystem, (Abdelaziz 2022). Therefore, this derivation process is essentially a creative negotiation and adjustment process, where the general principles of civil servant remuneration are tested and implemented in a dynamic environment, with its unique complexities and characteristics, ultimately giving rise to a model of governance that is "alive" and in tune with the pulse of academic life in universities.

Significant challenges arise in formulating comprehensive performance indicators. The Head of the Human Resources Bureau (JB) revealed the complexity: "Designing indicators for lecturers is relatively easier with the Tri Dharma parameters. The biggest challenge is for educational staff in different units; how do you measure the performance of a librarian equivalent to that of a financial analyst?" Internal university technical guidance documents indicate the existence of hundreds of designed indicators, but this has created a new problem: a high administrative burden. This complexity is further exacerbated by efforts to create indicators that appear "objective" and quantifiable for all types of work, which ultimately results in a large number of rigid process indicators rather than meaningful outcome indicators. A librarian, for example, is evaluated based on the number of information literacy training sessions conducted or the number of catalog searches assisted, which doesn't necessarily

reflect their true contribution to students' learning experiences or the quality of faculty research. This "one-size-fits-all" approach fails to capture the nuances and value of each support role, potentially devaluing the professionalism of educational staff and turning them into mere data reporters, rather than strategic partners in achieving the university's academic vision.

From the perspective of the implementers, the performance appraisal system elicits various responses. The Dean (PO) stated, "This system provides leverage to boost faculty performance, but it creates internal friction regarding resource allocation." Meanwhile, the Head of the Internal Supervisory Unit (WN) warned, "We found potential bias in the assessment, especially for structural positions. Formal rules about objectivity in the guidelines are not always consistently followed.

However, at the individual level, the responses that emerged were more diverse and filled with social dynamics. A senior lecturer with an established reputation tends to view this system as mere administrative formality, while younger lecturers trying to build their careers feel immense pressure to meet all quantitative indicators, often at the expense of community service activities whose impact is not directly measurable. This phenomenon indicates that the assessment system implemented has not yet fully bridged the differences in perception of "superior performance" among various generations and academic backgrounds within a diverse university environment.

The impact of this new system on the organization's work culture appears ambiguous. The lecturer (TU) admitted, "This system encourages the spirit to publish articles in reputable international journals." However, another lecturer (initials "SA") criticized, "The additional workload from this new system is not proportionate to the incentives received. Time for research and teaching is being drained by preparing reports.

This ambivalence gives rise to the phenomenon of "strategic behavior" among lecturers, where they tend to prioritize activities that are directly measurable and valued by the system, such as journal publications, while neglecting other important elements of the Tri Dharma whose impact is long-term and more difficult to measure, such as intensive student mentoring or innovative curriculum development. As a result, a system designed to promote comprehensive performance could potentially narrow the meaning of academic productivity to a mere collection of numbers and metrics, which in turn could erode the essence of academic work, which is truly collaborative, reflective, and oriented toward long-term scientific contributions.

Disparities in perceptions of the system's fairness are striking across different groups. Education personnel (FA) stated, "We feel we are in a less advantageous position. The system favors lecturers with clearer performance indicators. Meanwhile,

the lecturer (KL) held the opposite view, reinforcing the existence of a perception gap that needs to be addressed immediately.

This perception gap is widening due to differences in access to resources and development opportunities. Education personnel often have no control over the performance targets set for them, while lecturers have relatively greater autonomy in planning and achieving their tridharma goals. This imbalance creates a feeling of powerlessness among educational staff, who see the system as unfair because it does not adequately consider the limitations of their authority and scope of action in contributing to the institution's performance.

In its implementation, this system faces significant technical constraints. The Head of the Human Resources Bureau (JB) admitted, "The existing information system is not well integrated. The process of data performance recapitulation from various faculties is still time-consuming and prone to errors. The institution's performance report documents prove that delays in the distribution of performance allowances still occurred in some periods.

These technical difficulties ultimately create a counterproductive vicious cycle. Delays in the data recapitulation process not only led to untimely disbursement of benefits but also erode the academic community's trust in the system itself. Faculty and staff who have strived to fulfill their performance obligations become frustrated when promised rewards are delayed, leading to apathy and reluctance to participate fully in the next performance evaluation cycle, which ultimately exacerbates data completeness and accuracy issues.

From a financial sustainability perspective, the Personnel Development Officer (NA) explained, "As a Public University with Public Service Agency status, we must ensure that the amount of performance allowance does not exceed the institution's financial capacity. There is a certain "cut off" mechanism when revenue realization does not meet the target. This policy, although necessary, creates uncertainty among employees.

This uncertainty essentially shifts some of the institution's financial risk onto its employees, a paradox in a system that is supposed to be motivating. In the long run, non-transparent and unpredictable cut-off mechanisms can be a strong disincentive, as lecturers and educational staff may feel that their hard work in meeting performance targets might not be fully recognized due to external factors beyond their control. As a result, this incentive system risks losing its psychological driving force and being seen merely as an uncertain additional bonus, rather than as an integral part of a fair and reliable compensation package.

Aspects of oversight and accountability are a serious concern. The Head of the Internal Supervisory Unit (KT) emphasized, "The internal audit found inconsistencies

between the performance reports and supporting evidence. We recommend a multi-layered verification system before benefits are disbursed. This recommendation has been adopted in the revised guidelines, although it adds administrative complexity. However, this layered verification approach creates a dilemma of efficiency versus accuracy.

On one hand, the system successfully minimized the potential for deviations and ensured that every performance claim could be accounted for. On the other hand, convoluted procedures slow down the payment process and increase the workload of implementing units, potentially shifting the focus from the essence of performance evaluation itself to mere administrative compliance. This reflects a classic challenge in public governance, where demands for accountability often come at the expense of agility and operational efficiency.

Responses to system transparency are quite varied. Some faculties have published faculty performance dashboards internally. The Dean (PO) acknowledged, "This practice is quite effective in reducing complaints." However, faculty members (FA) believe, "Information about our performance evaluations is still difficult to access."

This transparency gap shows that the success of policy communication is highly dependent on the commitment of unit leaders and is uneven across the university. The faculty that proactively publishes performance dashboards successfully created a more open ecosystem, while other units still rely on traditional, closed communication mechanisms. As a result, "information bubbles" were created in various parts of the organization, where perceptions of the system varied widely, from those who accepted it as natural to those who considered it a "black box" full of uncertainty and suspicion. Overall, the implementation of this performance allowance system has created significant transformation in human resource governance. Although it has fostered collective awareness of the importance of performance, the system still needs to be refined in various aspects to achieve the expected goals.

Table 1. Derivation of ASN Remuneration Policies at Public Service Agency State Universities

No.	Aspect	Description
1	Policy Derivation Process	Begins with translating national principles into the university context, focusing on alignment between individual and institutional performance.
2	Link and Match" Principle	Translated into adjusting weights for achieving university strategic targets such as international accreditation and community service innovation

3	Policy Philosophy	Maintaining strategic alignment between individual incentives and the university's development direction, as well as encouraging contributions to society.
4	BLU Autonomy	Demonstrates financial and governance flexibility, allowing universities to design incentive systems suitable for their academic ecosystem.
5	Performance Indicator Challenges	Standardized performance measurement is difficult to apply to educational personnel across different units. The presence of indicators that do not reflect a substantial contribution to the learning experience or the quality of the research
6	Response to the Assessment System	The system elicited diverse responses, with senior lecturers viewing it as a formality, while younger lecturers felt pressured to meet quantitative indicators
7	Impact on Work Culture	The system encourages the publication of international articles, but it creates an additional workload that is not proportionate to the incentives. This system also narrows the meaning of academic productivity to numbers and metrics
8	Perception Gap	Differences in perceptions of fairness between lecturers and educational staff, with educational staff feeling disadvantaged by the system.
9	Technical Constraints	The information system, which is not well-integrated, causes delays in data recapitulation and benefit distribution
10	Financial Sustainability	The revenue cut-off mechanism, which is not meeting targets, creates uncertainty and risks reducing employee motivation.
11	Oversight and Accountability	The multi-layered verification system to minimize deviations adds administrative complexity, slows down payment processes, and increases workload
12	System Transparency	Uneven access to performance evaluation information, with some faculties being more open and others still relying on traditional mechanisms
13	System Evaluation	Although awareness of performance is

		increasing, this performance allowance system still needs improvement to be more effective and fair
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Description: Primary Data Processing, 2025

Based on the research findings, the implementation of ASN remuneration policy derivation in PTN BLU faces a paradox between the demands of national standardization and local contextual needs. The policy translation process undertaken by institutions exhibits adaptive characteristics, but it creates new complexities in performance evaluation, (Jundt en Shoss 2023). This phenomenon aligns with policy implementation theory, which emphasizes the importance of institutional factors in determining the success of a policy (Akib 2012), (Darmawan 2018).

Disparities in perceptions of fairness between lecturers and educational staff indicate a failure to achieve distributive and procedural justice. This tension reflects a classic dilemma in performance-based remuneration systems in academic settings, where measuring the performance of support staff is indeed more complex than measuring the academic performance of lecturers, which is relatively more measurable. The injustice felt by educational personnel also reflects the imbalance in roles and contributions recognized by the system. Although educational personnel play a vital role in supporting academic activities, such as administrative management, facility services, and technical support, their contributions are often not directly visible in measurable performance indicators. Conversely, faculty who are more focused on teaching and research tend to be easier to evaluate using clearer and more measurable parameters. As a result, a remuneration policy that does not consider these differences can widen the gap between the two groups, which in turn affects the motivation and job satisfaction of educational personnel.

The findings regarding administrative burden and impact on organizational work culture confirm the theory of "unintended consequences" of performance-based reward systems. The emerging trend of individualism and the erosion of the spirit of collaboration need serious attention, considering the characteristics of academic work that require interdisciplinary collaboration (Tobias *et al.* 2018).

Additionally, this phenomenon also shows that a performance-based reward system that is overly focused on individual achievement can lead to unhealthy competition among academic staff members. Instead of fostering mutually beneficial cooperation, such systems have the potential to create a tendency to compete to meet measurable targets, even tho these targets sometimes do not fully reflect the actual contribution to academic development. In the long run, if there are no efforts to balance individual recognition and team collaboration, the resulting work culture could risk

reducing the quality of interdisciplinary cooperation that is crucial for effective research and teaching.

Technical constraints in performance data management indicate that the information technology infrastructure is not yet fully prepared to support this complex system. This aligns with previous studies that emphasize the importance of organizational digital maturity in supporting the effective implementation of performance management systems, (Çallı en Çallı 2021).

The limitations of existing information technology infrastructure also show that although universities are willing to implement data-driven performance systems, the available technical readiness and resources are not yet sufficient. Delays in data processing and errors in information tabulation are significant obstacles to achieving system reliability, (Antonopoulou *et al.* 2023). Additionally, the system's inability to integrate diverse data from different units can reduce accuracy and speed in decision-making. Therefore, increasing digital maturity, which involves strengthening systems, training staff, and developing more advanced software, is an important step to ensure smooth operations and the effectiveness of the performance management system in the future, (Jie *et al.* 2025).

The "cut off" mechanism in distributing benefits due to budget limitations contradicts the main principle of remuneration as a tool for motivation. This uncertainty can reduce the psychological impact of the reward system and potentially create disincentives in the long run. The importance of transparency and effective communication in reducing resistance to organizational change is confirmed in this study. Good performance dashboard practices in several faculties need to be consistently adopted, accompanied by more intensive socialization regarding the mechanisms and objectives of this system to all stakeholders.

Additionally, a lack of transparency in benefits management and unclear cutoff criteria can create distrust among employees, which in turn undermines their enthusiasm to participate fully in the performance appraisal system. Without a clear understanding of how performance is evaluated, and rewards are given, employees will feel unappreciated even if they work hard to meet targets. Therefore, implementing a more open policy, involving employees in discussions about changes, and providing constructive feedback can help improve perceptions of system fairness and ensure that the mechanisms implemented truly meet the needs and expectations of the entire academic community.

CONCLUSION

Based on the research findings and discussions that have been outlined, it can be concluded that the implementation of ASN remuneration policy derivation into the performance allowance governance model at PTN BLU is a complex and

multidimensional transformation process. This process is not merely about translating central regulations but also involves significant contextual adjustments to align with the characteristics of the three pillars of higher education. However, the main challenges still lie in the disparity in perceptions of fairness, the high administrative burden, and the suboptimal supporting infrastructure, which collectively hinder the achievement of the system's main goal as a driver of performance and excellent work culture.

Therefore, to improve this governance model, several strategic recommendations are proposed. First, universities need to simplify their performance indicator systems, focusing on essential outcome-based metrics to reduce administrative burdens without sacrificing accountability. Second, the development and integration of a centralized and user-friendly performance management information system is necessary to improve efficiency, data accuracy, and transparency. Third, it is important to strengthen communication and socialization mechanisms, including by adopting a comprehensive performance dashboard, to build a collective perception of fairness and understanding across all levels of the organization.

Ultimately, the sustainability of this system depends on a holistic approach and the ongoing commitment of the entire university leadership. Long-term recommendations include reviewing more stable budgeting mechanisms for performance allowances and institutionalizing continuous training programs for assessors. By implementing these suggestions, it is hoped that the performance allowance governance model can truly function as a catalyst for sustainable institutional performance improvement, while also realizing the principles of justice and fairness that are the spirit of the ASN remuneration policy.

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