



CIPP model evaluation of the impact of remuneration policies on lecturer performance in Indonesian state Islamic universities

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ABSTRACT

This study aims to evaluate the implementation of the remuneration policy and its impact on lecturer performance at State Islamic Universities in Indonesia. The policy, initiated by the central government as a form of recognition for lecturers' professionalism, is assessed using the CIPP (Context, Input, Process, Product) evaluation model. A qualitative approach was employed to comprehensively analyze the policy's contextual background, resource allocation, implementation processes, and outcomes. Data was collected through document analysis and in-depth interviews with key mid-level stakeholders, including deans, members of the internal supervisory unit, the quality assurance team, the planning and finance bureau, the finance department, and the personnel bureau. The data were analyzed using a descriptive method involving data collection, reduction, display, and conclusion drawing. The findings indicate that the remuneration policy positively influences lecturers' performance, particularly in fulfilling the three pillars of Indonesian higher education: education, research, and community service. This study provides valuable insights for university leaders and policymakers in enhancing the quality and effectiveness of remuneration policy implementation to support institutional advancement.

Keywords: CIPP evaluation model, remuneration policy, lecturer performance, state Islamic university, higher education management.

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INTRODUCTION

Contemporary higher education institutions, including universities, are increasingly confronted with multifaceted challenges and complex demands. As articulated in *The Age of Discontinuity* by Drucker (1969), the forces of globalization have significantly influenced the higher education landscape, necessitating that universities adopt management paradigms similar to those employed in the business sector (Hakiman et al., 2019; Herasymenko, 2023). Furthermore, evolving patterns of interaction between universities and society, coupled with financial imperatives, societal expectations, technological advancements, and market-driven pressures, compel institutions to undergo continuous transformation, restructuring, and, in some cases, fundamental reinvention (Muleya et al., 2016; Nazaruddin et al., 2024; Ramaditya et al., 2022). In navigating these dynamic conditions, universities must be equipped with institutional autonomy, academic freedom, operational independence, and managerial flexibility (Ngo et al., 2023; Wardani et al., 2024). These attributes are essential not only for maintaining competitiveness—particularly in light of foreign universities entering the domestic education

market under free trade policies, but also for fulfilling their mandate to deliver high-quality educational services. By doing so, universities can enhance public satisfaction and contribute to a sense of national pride in the quality and accessibility of higher education.

Historically, higher education institutions with state status in Indonesia were constrained by centralized government policies that positioned them as extensions of bureaucratic apparatuses, closely tied to parent ministries or departments (Sulila, 2021; Wiryanto, 2017). Within such traditional bureaucratic structures, governance adhered to a rigid, rule-based system where hierarchical command lines dominated and institutional autonomy was virtually absent. Decision-making processes were highly centralized, with limited discretion afforded to individual institutional leaders (Wang et al., 2024). Core principles such as direct supervision, accountability to higher authorities, uniform procedures, and standardized operations were inherent characteristics of public institutions governed under traditional public administration models (Angga Nugraha et al., 2019). In recent decades, however, a significant shift has occurred in the governance of public service institutions, including state universities, marked by a move toward greater managerial autonomy and performance orientation. This transformation—often referred to as the emergence of the *post-bureaucratic paradigm*, is embodied in the principles of *New Public Management* (NPM) (Choi, 2016). NPM emphasizes efficiency, accountability, and the adoption of private-sector management practices within public institutions, aiming to reform traditional bureaucracies by introducing more flexible, decentralized governance mechanisms (Pratama, 2020; Wardhana, 2019).

In Indonesia, the restructuring of public service providers, including state universities, was formalized through the enactment of Law Number 1 of 2004 concerning the State Treasury, which was further elaborated by Government Regulation Number 23 of 2005 on the Financial Management of Public Service Agencies, known by the Indonesian nomenclature as *Badan Layanan Umum* (BLU). These regulations define (PSAs) as government entities that provide goods and services to the public without a profit motive, and grant them operational and financial flexibility, including certain exemptions from standard public financial management procedures. This model introduces a governance framework that encourages improved performance, efficiency, and responsiveness to stakeholder needs (Ministry of Finance, 2005). State higher education institutions under the Ministry of Religious Affairs of the Republic of Indonesia are classified into three categories: colleges, institutes, and universities. Among these, only the universities have been granted PSA status (Sulila, 2021). As of 2017, there were 11 State Islamic Universities operating under this model (Slamet et al., 2023). By 2021, the number had increased to 23 across the country. One of the core requirements accompanying PSA status is the implementation of a remuneration system, designed to support institutional performance and accountability (Mujiburrahman et al., 2022; Yuyu Putri Senjani, 2022).

In the context of human resource management, a remuneration system, often used interchangeably with terms such as reward system or compensation system, is a strategic tool aimed at improving, sustaining, and motivating employee performance (Hughes, 1996; Kustini & Purwanto, 2020; Probohudono & Payamta, 2015). However, the implementation of remuneration policies in State Islamic Universities remains fraught with challenges. These include issues related to funding sources, payment mechanisms, remuneration levels, and inadequate socialization or communication of the policy to stakeholders (Ibrahim et al., 2020; Probohudono & Payamta, 2015; Yuyu Putri Senjani, 2022).

Despite its mandatory nature under PSA governance regulations, the remuneration policy has far-reaching implications for the sustainability and quality of State Islamic Universities. As human resources constitute the most critical component of any educational institution, unresolved issues in remuneration systems may hinder institutional effectiveness and long-term development. Consequently, a comprehensive evaluation of the implementation and impact of remuneration policies is urgently required. This study aims to address that gap by applying the CIPP (Context, Input, Process, Product) evaluation model as a framework to assess the effectiveness of remuneration systems in enhancing lecturer performance within Indonesia's State Islamic Universities.

In the context of human resource management, remuneration, commonly referred to as a reward or compensation system, refers to the fulfillment of an employee's right to receive compensation for their performance contributions to an organization or institution (Rahmat et al., 2023; Svacina, 2020). An ineffective or imbalanced remuneration scheme, particularly when compensation is perceived as disproportionate to the workload or responsibilities, may lead to dissatisfaction among employees and negatively impact overall performance (Islam & Purnamasari, 2019; Mahanani et al., 2020; Rohida et al., 2024). Therefore, organizations must design compensation structures that are both equitable and motivating, tailored to ensure employee satisfaction and sustainable performance.

In higher education institutions, remuneration policies serve as a mechanism to recognize and reward academic staff based on their professional performance and responsibilities, in accordance with applicable regulations. Ideal remuneration for lecturers should consider multiple dimensions such as workload, quality of output, productivity, and institutional capacity (Civera et al., 2023; Forrest et al., 2023; Herlina & Isnowati, 2023). Globally, universities are increasingly linking remuneration to individual performance indicators, including research output, teaching quality, and community engagement (Probahudono & Payamta, 2015). In several European universities, for example, Key Performance Indicators (KPIs) have been institutionalized as a basis for performance-based remuneration, ensuring that salary adjustments are not solely determined by rank or tenure, but also by measurable academic and research contributions (Varouchas et al., 2018). In the Indonesian context, the political economy of education, particularly Islamic education, continues to be shaped by the post-New Order reforms. One critical issue is the state's commitment to financing education equitably. According to Ali Masykur Musa (2024), this commitment includes the political will of both the executive and legislative branches to allocate at least 20 percent of the national budget to education, including Islamic higher education. He further advocates for a vision of education that fosters critical thinking and challenges social inequalities in pursuit of a just and participatory society. This principle is constitutionally mandated in Article 31, paragraph (2) of the 1945 Constitution, which asserts that *"Every citizen is entitled to basic education, and the government is responsible for financing it."*

Political orientation toward education plays a fundamental role in shaping educational quality. Paulo Freire, a renowned critical pedagogue, argued that the direction of educational development is inseparable from political policy. Freire maintained that nations with poor educational policies typically experience weak academic performance, while countries that adopt progressive educational policies tend to achieve better educational outcomes (Mahfud, 2019). Yusuf Aziz, an education analyst from Syiah Kuala University, echoed this sentiment by emphasizing that sustained budgetary commitments are crucial for building a more robust and equitable education sector in the future (Hasanah et al., 2016).

Within this broader framework, the remuneration policy becomes an integral component of financial governance in education. It is a strategic tool used to manage expenditures related to service delivery and personnel. Institutions lacking formal remuneration policies suffer from weak financial control and decision-making, particularly regarding payroll systems (Kplovie, 2016). The absence of clear remuneration guidelines may hinder transparency and accountability, ultimately undermining institutional performance. Conversely, a well-structured remuneration policy contributes to greater organizational accountability, enhances service delivery, and improves staff productivity.

Remuneration is thus a unique and essential feature in efforts to improve the quality of administration and instructional services in educational institutions. In many institutions, increased program duration and workload demands have not been matched by adequate remuneration structures. Empirical studies reveal inefficiencies in workload distribution and compensation, particularly among academic staff in undergraduate programs. These studies highlight disparities in remuneration across different staff categories and indicate that many lecturers and education service providers remain underpaid relative to their workload and responsibilities (Kplovie, 2016).

Performance is the quantity and quality of work an individual, group, or organization completes. Lecturer performance is essential for higher education to achieve its goals. Clear criteria are needed to determine the quality of lecturer performance (Abboh et al., 2024; Affandi et al., 2023). The Indonesian University of Education (Kemendikbud RI, 2021) has published guidelines for lecturer performance appraisal, which contain five aspects of lecturer performance measures: quality of work, capability, initiative, communication, and promptness. Assessment can be carried out by department leaders, students, and the lecturers themselves. Factors that influence performance include personal factors, leadership, team factors, and systems, including work systems, work facilities, organizational processes, reward systems, and work culture in organizations (Biaka, 2020).

Performance is the achievement of specific job requirements, which can be reflected in the output (Terttiaavini et al., 2023). Performance reflects actual work performance or achievement achieved by a person. Work performance results from work in quality and quantity achieved by an employee in carrying out his duties following his responsibilities (Sulaeman et al., 2025). Another scholar's view explains performance as a set of results achieved. It refers to the achievement and implementation of a job request, and performance is a function of motivation and ability (Anatan et al., 2024; Siburian, 2025; Wahyu et al., 2023).

Conditions that must be known and informed to certain parties to determine the level of achievement of an organization's results related to the vision and mission carried out by an organization and to know the positive and negative impacts of predetermined operational policies are a representation of the performance used by management to conduct periodic assessments of the operational effectiveness of an organization, the effectiveness of employees based on their main duties and functions and based on predetermined standards that function as a means of controlling the success of the organization (Muchtart et al., 2022).

The remuneration policy in higher education institutions is a manifestation of the responsibility of the management leadership to provide awards in the form of additional income to improve lecturers' performance. The lecturer salary payment system reform became effective in 2015 (Rheny, 2021). Remuneration policies in higher education must be carried out with a holistic, adaptive approach that focuses on the quantity and quality of results and the impact on individuals and institutions. For this reason, universities need to continue to evaluate the effectiveness of these policies to balance the needs of academics, students, and the wider community (Al-Refaei et al., 2024). Another interesting point is that the introduction of results-based management in Australian universities is often criticized for diminishing the collegial culture and focusing too much on performance audits. This can increase academic administrative workload, reducing the time it takes to teach and conduct research (Omori et al., 2025). As performance-based remuneration models increase in various countries, universities need to ensure balanced policies and pay attention to all aspects of academic contributions. The remuneration policy in the tertiary institution is a manifestation of the higher education management leadership's responsibility to provide rewards in the form of additional income to improve the performance of lecturers (Jabid et al., 2022; Kustini & Purwanto, 2020; Rohida et al., 2024). The remuneration policy is designed and regulated so that it can achieve the goals and objectives of the policy (Hartini, Sapinah, Kristanty, 2023).

Several universities in Asia have developed remuneration policies that focus on improving the quality of teaching and research. For example, a study by Wong et al. (2024) showed that performance-based policies in Malaysia managed to drive a significant increase in scientific publications. However, there are still challenges in balancing teaching and research tasks. Remuneration policies in higher education should consider a balance between incentives for research, teaching, and contribution to society. A holistic approach that considers long-term impacts are urgently needed to ensure that remuneration reflects academics' contributions in various aspects (Rohida et al., 2024).

Based on Regulations of The Minister of Education Number 77 of 2014, remuneration is the total compensation received by Lecturers and University Staff based on professional duties and responsibilities. Remuneration policies in higher education must meet the principles of proportional, equal, and appropriate based on measurable performance achievements. The amount

of remuneration is determined based on three components, namely the position component, whose amount is fixed and received every month; the achievement or performance component, which is received periodically in the form of commissions or bonuses; and the individual component, which is received only once, in the form of severance pay or pension funds (Slamet et al., 2023). In bureaucratic reform, remuneration is an alignment of the compensation system based on the results of performance appraisals. The remuneration policy emerged as a solution to the problem of corruption that afflicted many civil servants and officials in the bureaucracy, so it became the Government's commitment to realizing clean and good governance. Remuneration is a performance measurement tool that results from better employee performance (Lapping & Glynos, 2018).

Griffin and Peter (1991) state that measurement determines the object observed numbers/data retrieval. The assessment is the interpretation of the observation results and the description of the overall measurement results. The CIPP Model is a comprehensive framework for guiding formative and summative evaluations of projects, programs, personnel, products, institutions, and systems. The model is configured for internal evaluations conducted by an organization's evaluators, self-evaluations conducted by project teams or individual service providers and contracted or mandated external evaluations (D. L. and C. L. S. C. Stufflebeam, 2014). Measurements are used to collect information on which to base a decision, and evaluation using the measurement results to decide (Irvin J. Lehmann, n.d.).

The basic framework of the CIPP was complete including context evaluation to help develop goals, input evaluation to help shape the proposal, process evaluation to guide implementation, and product evaluation to serve recycling decisions. This model has a complete framework, i.e., the evaluation context to help formulate objectives, evaluation input to assist in preparing the program, the evaluation process to direct enforceability of a program, and product evaluation to determine the achievement of a program (Warju, 2016).

Corresponding to the letters in the acronym CIPP, this model's parts are context, input, process, and product evaluation. Proactively, these four evaluation parts ask: what needs to be done for the remuneration policy? how should it be done for the remuneration policy? is it being done for the remuneration policy? is it succeeding for the remuneration policy? retrospectively, the four parts ask, was the program keyed to clear goals based on assessed beneficiary needs? were the targeted needs addressed by a sound, responsive plan? was the program's plan effectively implemented? did the program succeed? (D. L. Stufflebeam, 2015).

METHOD

The method used is evaluation research with the CIPP model (Context, Input, Process, and Product). Daniel Stufflebeam developed this CIPP evaluation model. Evaluation, in this case, is seen as a process of describing, obtaining, and providing useful information to assess decision-making alternatives, both formative and summative. Data analysis through data reduction activities, data presentation, and conclusion drawing (Miles & A. Huberman, 1994). The research techniques used are document study, observation, interview, and triangulation, as mentioned in Table 1.

The unit of analysis of this research is 2 State Islamic Universities in Indonesia that have implemented Public Service Agencies, namely State Islamic University Sunan Gunung Djati (SGD) Bandung and State Islamic University Sunan Ampel Surabaya. Research data sources are determined based on the need for information directly related to the focus of the problem. In this study, data sources will be grouped into several forms. First, the documents are institutional profiles, strategic plans, operational plans, university performance reports, and student and lecturer satisfaction survey results. Second, there were 25 resource persons directly related to the remuneration policy (Table 2): ten deans, the Internal Supervisory Unit Team, the Quality Assurance Agency Team, the Planning and Finance Bureau, the Finance Section, and the Personnel Section. Third, resource persons who receive the impact of remuneration are heads of study programs and lecturers, fourth, observations, among others, on the work facilities of the

remuneration team. The units of analysis of this research are the State Islamic University Sunan Gunung Djati Bandung and the State Islamic University Sunan Ampel Surabaya.

Table 1. Focus of Remuneration Policy Evaluation

No.	Aspects	Data Shapes	Technical	Data Source/informant
1.	Context	Rules and guidelines for the application of remuneration policy are available.	Document studies, interviews	Decree, Guidelines, Internal Supervisory Unit (ISU), Planning and Finance Bureau, Personnel Bureau
2.	Input	Available financing sources, Human Resources, IT facilities, leadership support, SOPs	Document study, observation, interview	ISU, Planning and Finance Bureau, Business Unit
3.	Process	SOP implementation, leadership support, and commitment	Document studies, interviews	ISU, Planning and Finance Bureau, Personnel Bureau
4.	Product	Performance of lecturers and universities	Document study, interview	Performance Report, Dean, Quality Assurance Institutions, ISU, Head of Study Program, Lecturer

Table 2. Research Informants

No	Element	Total
1.	Internal Supervisor Unit Team	5
2.	Deans	10
3.	Head of Finance Bureau	2
4.	Head of Quality Assurance Agency	2
5.	Staff of Quality Assurance Agency	4
6.	Personnel Bureau Staff	2
7.	Finance Officer	2
8.	Lectures	4

FINDINGS AND DISCUSSION

Findings

Evaluation of the remuneration policy at state Islamic universities – Context aspect

The following presents the evaluation results of the *context* aspect of remuneration policy at state universities with Public Service Agency (PSA/BLU) status, summarizing the legal basis, policy mandate, implementation autonomy, and an overall assessment of the contextual suitability of the policy.

Based on the evaluation summarized in Table 3, it can be concluded that the legal foundation for remuneration policy at PSA-designated institutions is adequately established at both national and institutional levels. However, the considerable autonomy granted to each university in implementing remuneration practices has produced substantial variation in application, which is largely determined by each institution’s fiscal capacity. Therefore, although the regulatory framework supports policy sustainability, balancing mechanisms, such as standardized technical guidelines, cross-institutional compensation allocation schemes, or targeted fiscal assistance, are necessary to mitigate implementation disparities and to ensure that remuneration effectively contributes to equitable improvements in lecturer performance.

Evaluation of the remuneration policy at state Islamic universities – Input aspect

The input aspect of the remuneration policy encompasses three key components: IT support, readiness of the remuneration management team, and remuneration budget allocation. *First, Information Technology (IT) Support.* At the State Islamic University (UIN), digital technology is used to manage lecturer remuneration through an *e-performance* application. However, in the case of UIN Sunan Gunung Djati Bandung, the system is not yet fully digitalized.

Field findings reveal that the current process relies heavily on Microsoft Excel, where lecturers are required to manually input their monthly activities. Several informants, particularly senior lecturers, expressed that this method is cumbersome, often requiring assistance from faculty staff. As confirmed by the Dean and lecturers of the Faculty of Tarbiyah and Teacher Training, delays in submission are sometimes resolved through direct reminders from the Dean, who also instructs staff to help with the data entry. Although the Internal Supervision Unit (ISU) at UIN Sunan Gunung Djati Bandung has developed an electronic-based remuneration application, it has not yet been implemented. According to the Head of ISU, the application is still in the socialization stage and will only be launched once the process is completed across all faculties.

Table 3. Evaluation of remuneration policy – Context aspect

Component	Findings	Interpretation
Legal Basis	<ul style="list-style-type: none"> Minister of Finance Regulation No. 176/PMK.05/2017 on Guidelines for Remuneration of Public Service Agencies. Minister of Finance Decree No. 596/KMK.05/2017 (UIN Sunan Gunung Djati Bandung). Minister of Finance Decree No. 1153/KMK.05/2015 (UIN Sunan Ampel Surabaya). Rector's Decree No. 182.A/Un.5/II.2/KP.07.6/09/2017 (UIN Sunan Gunung Djati Bandung). Rector's Regulation No. Un.7/1/PP.00.9/SK/13.A/P/2016 (UIN Sunan Ampel Surabaya). 	The policy is grounded in strong legal mandates at both ministerial and institutional levels, ensuring compliance with national regulations for universities with PSA status.
Policy Mandate	The provision of remuneration in state universities under the Ministry of Religious Affairs and the Ministry of Education and Culture is a statutory requirement for PSA institutions.	Ensures that remuneration is a non-negotiable component of institutional governance for PSA-status universities.
Implementation Autonomy	Each university has autonomy in setting remuneration amounts, distribution patterns, and payment mechanisms. This autonomy is strongly influenced by the financial capacity of the institution.	While autonomy allows flexibility and contextual adaptation, disparities in financial capacity create significant variation in remuneration practices across universities.
Overall Context Assessment	The remuneration policy framework is well-established and legally robust. However, the effectiveness of implementation is uneven due to institutional resource disparities.	The legal structure supports policy sustainability, but fiscal inequality poses challenges for uniform application and lecturer satisfaction.

Second, Readiness of the Remuneration Management Team. Currently, the team consists of 5–7 members who are capable of ensuring the remuneration verification process runs effectively. Nevertheless, the optimal team size is estimated to be 12 members to handle the workload efficiently. There is also a recognized need to revise the organizational structure to include additional divisions and internal auditors, which would strengthen the accuracy and accountability of remuneration management.

Third, Remuneration Budget Allocation. The main financial source for remuneration is derived from *Single Tuition Fee* (Uang Kuliah Tunggal/UKT) revenues and other university business ventures. While this funding structure is functional, its sustainability is dependent on the university's ability to generate adequate income from these sources.

Overall, the input aspect demonstrates a foundational capacity to support remuneration policy implementation. Nevertheless, the limited use of fully integrated IT systems, suboptimal staffing levels in the remuneration management team, and dependence on variable budget sources

remain significant challenges. Addressing these issues, particularly the acceleration of digital application adoption and the restructuring of the management team, could enhance efficiency, transparency, and fairness in remuneration processes.

Evaluation of the remuneration policy at state Islamic universities – Process aspect

Evaluation of the process aspect covers the implementation of Standard Operating Procedures (SOPs), coordination between units (Internal Supervision Unit/ISU, planning, staffing, and finance), leadership support, semester-based reporting, and the disbursement (*defrosting*) process. Overall, these processes run effectively, and any issues arising are resolved in a timely manner. Leadership commitment is strong, with university leaders actively supporting remuneration management and intervening when necessary to ensure smooth operations. The remuneration management team reports on salary disbursement within one week after the end of each semester.

For lecturer remuneration, well-defined SOPs are essential to guide both lecturers and remuneration managers. At UIN Sunan Gunung Djati Bandung, the ISU has developed detailed SOPs for remuneration verification to ensure that data and information collected during verification meet the required administrative standards and performance criteria. Verification acts as an oversight mechanism, involving the administrative review of performance documents against established guidelines. The verification process concludes with a set of recommendations, which are then forwarded to the remuneration validation team for further action.

The SOP for remuneration verification at UIN Sunan Gunung Djati Bandung outlines 17 distinct steps, including: 1) Preparing lecturer performance achievement reports (3 days); 2) Sending performance reports ($\frac{1}{4}$ day); 3) Holding a verification preparation meeting ($\frac{1}{2}$ day) classifying and distributing documents to verifiers ($\frac{1}{2}$ day); 4) Assessing and determining performance based on activity type, points, and Rupiah Index Points (RIP) (2 days); 5) Recapitulating assessment results (1 day); 6) Sending recapitulation results ($\frac{1}{4}$ day); 7) Reconciling data ($\frac{1}{2}$ day); 8) Receiving reconciliation results ($\frac{1}{4}$ day); 9) Re-checking final results ($\frac{1}{2}$ day); 10) Drafting recommendations for remuneration verification ($\frac{1}{2}$ day); 11) Submitting verification results to the Validation Team ($\frac{1}{4}$ day); 12) Validating verification results ($\frac{1}{2}$ day); 13) Issuing a remuneration disbursement order ($\frac{1}{4}$ day); 14) Sending the disbursement order ($\frac{1}{4}$ day); 15) Disbursing remuneration ($\frac{1}{2}$ day); and, 16) Conducting an evaluation meeting of the University Verification Team (1 day).

The entire process takes approximately 11 working days before lecturers receive their monthly remuneration, which is distributed in three phases: *Pay for Position (P1)*, *Pay for Performance (P2)*, and *Pay for People (P3)*, each with different disbursement schedules within the month.

A noteworthy finding is that remuneration disbursement has never been delayed for more than a year, provided the budget is available. This punctuality is highly valued by lecturers, contributing to their trust in the remuneration system and overall job satisfaction.

Evaluation of the remuneration policy at state Islamic universities – Product aspect

This section discusses three key findings. *First*, the disbursement of remuneration. According to the Heads of the Internal Supervisory Units (ISU) at State Islamic University (UIN) SGD Bandung and UIN Sunan Ampel Surabaya, the disbursement of remuneration has never been delayed or unpaid because the budget is always available. This smooth and timely payment positively impacts lecturers as the direct recipients of the policy. It also demonstrates that the remuneration managers, represented by the ISU team and university leadership, are able to fulfill their responsibilities effectively. Considering that implementing a remuneration policy requires substantial resources and energy, the consistent and timely disbursement deserves recognition.

Second, budget efficiency versus performance portals. Budget sustainability is maintained through the implementation of a performance portal, which is designed to control remuneration expenditures and prevent budget depletion. While the portal has a positive role in ensuring budget discipline, it may also create negative consequences when viewed from the perspective of lecturer performance accountability. For instance, lecturers whose performance exceeds the

predetermined criteria (points) may not receive full remuneration for their extra work. To address this, the ISU could develop alternative schemes, such as providing overperformance allowances, either disbursed at the end of each semester or paid directly (“cash and carry”). To ensure fairness, the rectorate and faculties should establish policies for the equitable distribution of lecturers’ workloads, particularly for teaching assignments. For research and community service (CS), leaders should implement supportive policies through grants, competitions, or formal assignments so that all lecturers participate in these activities within the allocated budget. With adequate funding and clear responsibilities, lecturers are more likely to achieve balanced performance across the three pillars (*tri dharma*) of higher education. An additional policy option is to integrate research and/or community service activities into educational activities, allowing lecturers to fulfill these two functions without being overburdened by teaching tasks. Currently, many lecturers are heavily occupied with teaching, while research and CS tend to be neglected. This imbalance risks creating the impression that remuneration focuses solely on teaching, leaving little time or resources for other equally crucial functions.

Third, lecturers’ performance in educational elements. The current remuneration system, valued in rupiah per performance point, still prioritizes educational activities. Research and CS are generally supported through grants or assistance schemes. The most anticipated outcome of the remuneration policy is improved performance. In this regard, almost all informants agreed that the policy has motivated lecturers to enhance their performance, particularly in education. Lecturers strive to meet remuneration criteria to obtain optimal results.

However, improvements in qualitative aspects, such as teaching quality and the guidance of final projects, remain unclear. Further research is needed to evaluate whether the remuneration policy also leads to meaningful changes in the quality of work, not only in the quantity of outputs.

Discussion

Evaluation of remuneration policy on context aspect

The application of remuneration must be based on solid legal provisions as a guarantee of certainty and continuity of a policy. The legal basis for implementing Remuneration State Islamic University Sunan Gunung Djati Bandung and State Islamic University Sunan Ampel Surabaya is the Minister of Finance Regulation, Minister of Finance Decree, and Rector's Decree. The legal basis regulates various aspects related to remuneration, for example, in Minister of Finance Decree 176 in 2017 concerning Guidelines for Remuneration of Public Service Agencies. The remuneration is based on the level of responsibility and demands for professionalism by considering the principles of proportionality, equality, propriety, and performance (service and financial performance). The remuneration components are salary, honorarium, fixed allowances, incentives, bonuses for achievement, severance pay, and pension (Herry Supardan, 2024).

One of the essential points contained in the annexe to the Minister of Finance Decree above is that the calculation of the amount of remuneration is carried out by taking into account, among others, the level of responsibility and demands for professionalism, performance, and financial capability. The calculation of the amount of remuneration is carried out for all proposed remuneration components/structures such as salary, honorarium, fixed allowance, incentives, severance pay, pension, and bonus on achievement. In Regulation of the Minister of Religion Number 6 of 2016, the provision of remuneration as stated in Article 2 paragraph (1) of the Management Officer, Supervisory Board, Secretary of the Supervisory Board, and State Religious Universities Public Service Agency employees are given remuneration; paragraph (2) The provision of remuneration as referred to in paragraph (1) is adjusted to the financial capability of State Religious Universities Public Service Agency; paragraph (3) Remuneration as referred to in paragraph (1) may be in the form of salary, fixed allowances/performance incentives/honorariums/bonuses/severance and awards.

As for the rules of technical derivatives, remuneration is regulated in more detail in the decision of the rector of each university. The Rector's Decree includes detailed remuneration provisions ranging from performance incentives, Position Name, Position Class, Position Value, Rupiah Index Points (RIP), and Technical Implementation of Remuneration. Meanwhile, regarding Standard Operating Procedures (SOPs) in implementing remuneration policies, SOPs

are needed to facilitate staff work. Sunan Gunung Djati State, Islamic University Bandung, has provided SOPs for remuneration and for obtaining appropriate SOPs for leaders always to carry out development. SOPs function to form an orderly, systematic, and accountable work system and workflow and describe how the purpose of the work is carried out in accordance with applicable policies and regulations (Rachmi, A., Susanto, T. D., & Herdiyanti, A., 2014). SOPs are also very important for companies, namely so that employees can minimize errors and companies have a clear path for employees to follow established procedures (Nikmah, F. K., & Pratama, R. A., 2023).

Second, the provision of remuneration marked by a change in the status of Higher Education becoming a public service agency or legal entity is a breakthrough that needs to be appreciated because it can be seen as full support and goodwill from the Government to advance Higher Education. Higher Education in Indonesia is a time to be given greater autonomy to respond to the progress of the times marked by advances in science and technology so that many high deserts rearrange their strategies. In its application in the field, each university is given freedom, among others, related to the amount of remuneration and the pattern of giving according to the financial capabilities of the university concerned. Some crucial statements of informants related to the implementation of remuneration policies include less fair remuneration, less transparency, lack of socialization, unclear rubric, and the involvement of deans and lecturers to discuss rectors' decisions related to remuneration policy is still minimal. This fact needs to be brought to the attention of university leaders, who believe that the involvement of faculty and lecturers should be an entry point to ensure the effectiveness of the remuneration policy. The message needs to be considered so that leaders can make corrections related to guidelines and SOPs for remuneration so that they are more effective.

The Regulation of the Minister of Finance, Decree of the Minister of Finance, Rector's Decree, and Standard Operating Procedure in implementing the remuneration policy above prove that both State Islamic universities have a solid legal foundation. The contextual aspect is a need that includes things that are necessary or useful to fulfil a defensible goal. Context is the specific situation and background that influences the development of educational goals and strategies (Stake, 1983). The primary purpose of context evaluation is to identify an evaluation object's strategies and weaknesses and provide guidance for improvement. Context evaluation identifies needs, assets, opportunities, and plans to address organizational problems ("International Handbook of Educational Evaluation," 2003). Context analysis has an identical meaning to needs analysis (Nurhayani, N., Yaswinda, Y., & Movitaria, M. A., 2022).

Evaluation of state Islamic university remuneration policy on input aspects

The non-implementation of the remuneration application, as happened at State Islamic University SGD Bandung, certainly affects the performance of the Internal Supervision Unit remuneration team, especially every month the faculty sends a hardcopy performance report and must be validated by the ISU team. At a minimum, in this case, the validation team takes longer. Therefore, the remuneration application is vital for lecturers, the ISU team, and leaders to ensure the efficiency and effectiveness of implementing remuneration report-filling activities in decision-making. The application certainly requires a relatively high cost, but if you look at the benefits, the application should be necessary. Therefore, in this case, the rector and faculty leaders need to immediately encourage the use of remuneration applications to avoid inefficiency and ineffectiveness of work.

For the management of the remuneration system at State Islamic University Sunan Ampel, lecturers already use applications, and of course, this makes it easier for them; even though performance reports must be made every week, with the availability of online-based applications, lecturers do not experience difficulties. The lecturer is the Head of the Study Program at the Faculty of Tarbiyah and Teacher Training, Sunan Ampel Surabaya. Lecturers, in this case, only need to submit descriptions and supporting documents into the system, and all of them are recorded and can one day be added or revised.

Second, the readiness of the remuneration management team. As in many campuses with Public Service Agency status, remuneration management is indirectly responsible units, namely

the Supervisory Board Internal Audit Unit (IAU); until now, the managers are considered to be performing well. The remuneration team of State Islamic University SGD Bandung amounted to 5 people (who were on standby). In the view of the Head of IAU, the number was minimal, and adding seven more people was required to be ideal. Of course, this number will be followed by the addition of divisions and other functions, such as the number of auditors. The Head of IAU hopes that the organizational structure of IAU State Islamic University SGD Bandung will be redesigned so that it supports the effectiveness of task implementation and can answer the growing challenges. The current ISU organizational structure comprises the Chairman, Secretary, two coordinators, two auditors, and one staff member, who prepares audit reports and results.

The organizational structure of IAU State Islamic University Sunan Ampel Surabaya consists of 7 people, namely the Chairman, Secretary, and 3 Field Coordinators, namely Finance, Human Resources, Procurement of Goods and Services (PBJ), and Stated Owned Goods and Planning, Development, and Evaluation (PPE), as well as one staff. The IAU team has worked optimally and performed well. This is evidenced by all tasks, including lecturer remuneration matters, that can run and do not experience delays in disbursing the budget. According to the Head of IAU State Islamic University, Sunan Ampel, increasing the number of auditors is needed to improve IAU's performance. As described above, the expectation of changes in organizational structure and the increase in the number of auditors shows the importance of balancing workload with the availability of human resources. Especially what happened at State Islamic University SGD Bandung, where the process of remuneration performance reports is still manual, namely using the excellent program has not been integrated into the internet.

Third, the availability of a remuneration budget. The source of remuneration financing for both State Islamic University SGD Bandung and State Islamic University Sunan Ampel Surabaya mostly comes from student tuition fees or the term now called Single Tuition Fee. State Islamic University Sunan Ampel Surabaya has an annual income of around 140 billion. Meanwhile, the business unit made a minimal contribution, namely 3 billion for State Islamic University SGD Bandung before the COVID pandemic, which changed to only 200 million during the COVID pandemic. At the same time, the State Islamic University Sunan Ampel Surabaya business unit contributed 800 million before the COVID pandemic and changed to 800 million during the COVID pandemic. The business unit's income has not been comparable to the need for remuneration financing.

Regarding remuneration financing, State Islamic University Bandung still fully relies on student Single Tuition Fee money, while other sources, such as business units or businesses, are still minimal. The average remuneration expenditure for State Islamic University SGD Bandung is 56 billion / year, most of which comes from student Single Tuition Fee. As for State Islamic University Sunan Ampel Surabaya's annual expenditure of 70 billion / year, the majority also comes from student Single Tuition Fee. Compared to income, the need for remuneration financing is still safe, with between 47-50% of the total income sourced from tuition fees and businesses.

The amount of remuneration expenditure each year requires reliable financial management. The problem arises when the source of remuneration financing still relies on student Single Tuition Fee; of course, this will have logical consequences for the high student Single Tuition Fee. A common solution is to increase the number of students and gradually increase the Single Tuition Fee every year. Another solution that can have a long-term impact is to develop the university's business unit by increasing the variety of products and services and, more importantly, improving the quality of business according to existing challenges and opportunities. Examples of businesses that can still be developed are parking and student dormitories. The decision must carry the morning risk of the university's existence. Another impact of the high Single Tuition Fee is the decrease in the chances of prospective students from poor families even though the university has prepared scholarships or category I Single Tuition Fees, the portion is still small. Therefore, university leaders must keep paying attention to the fairness of the amount of Single Tuition Fee each year by considering various internal and external factors.

Input evaluation is intended to help determine the program to make the changes needed (Stufflebeam, 1983). Evaluation of inputs helps identify and assess competing program strategies and procedural designs to meet recipients' assessed needs. In the evaluation of inputs, evaluators

assist program planning by identifying and assessing alternative approaches and further assessing procedural plans, staffing provisions, and budgets for feasibility and potential cost-effectiveness in meeting targeted needs and achieving objectives. Decision makers use input evaluation to identify and choose among plans, write funding proposals, allocate resources, assign staff, schedule work, and assess plans and budgets (Stufflebeam & Coryn, 2014). Input evaluation is intended to provide information for leaders in choosing and creating programs that suit their needs, among others, to see strategies, organizational structures, procedures, and organizational resources (Djuanda, I., 2020).

Evaluation of state Islamic university remuneration policy on process aspects

The SOP above has been implemented every semester and has proven effective in managing remuneration. When viewed from the aspect of the time needed, it appears that the SOP encourages efficiency so that lecturers and managers, including validators and leaders, can hold firm and work according to the stages in the SOP. SOPs become a work reference for lecturers and related parties, so each has concerns according to their responsibilities (Tuu et al., 2024). The ideal SOP is apparent in every step, has precise time estimates, does not complicate activities, there are solutions if there are obstacles, and facilitates coordination, SOPs as work guidelines, legal basis, information on work barriers, and control of work discipline.

Second, cross-unit coordination. In terms of coordination, ISU's chairman, State Islamic University SGD Bandung, and ISU State Islamic University Sunan Ampel Surabaya have carried out intensively. Remuneration management at State Islamic University involves the Planning and Finance Bureau, Personnel Bureau, Supervisory Board, Dean, Rectorate, and Information and Data Center. Coordinate intensity to ensure that all stages of remuneration management can be carried out correctly and that problems can be handled effectively. The implementation of this lecturer remuneration policy requires serious attention from various parties. Therefore, coordination across units and sections is the key to successful remuneration management.

Third, leadership support. Another important thing in managing State Islamic University's remuneration is leadership support. According to the head of ISU, the leadership provides strong support because the remuneration policy involves many parties and requires considerable financial resources; this support is a necessity. For example, if there are technical difficulties, such as delays in filling out remuneration reports, the faculty leaders give serious attention by asking staff to help; even leaders often contact related parties. Similarly, if there is a barrier in communication, the rector, in this case, is willing to help resolve it. For remuneration managers, leadership support is essential to maintain smooth remuneration and a form of leadership attention. The presence of leaders who participate in overcoming important issues in remuneration management is a strength and a motivator for the ISU team.

Fourth, the remuneration/semester lecturer performance reports must be validated. Another necessary process in managing remuneration is the validation of performance reports. The nature of the report can be in hardcopy form or application. Hardcopy reports of remuneration performance were found in State Islamic University SGD Bandung due to the non-implementation of the remuneration application. Performance reports are still generated using the Excel program, which impacts the need for sufficient time to fill out and validate. For some lecturers, filling out the Excel form is relatively tricky or at least takes a long time. Still, for other lecturers who already have sufficient computer literacy, this is not a problem. Conversely, it certainly takes a long time for validators to read and observe directly and mark and record findings during the validation process. Herein lies the lack of unapplied remuneration applications. On the other hand, at the State Islamic University Sunan Ampel, lecturer activities related to performance reports and report validation by the ISU team are much easier because they have implemented remuneration applications.

Fifth the liquefaction process. The process of disbursing remuneration at State Islamic University SGD Bandung and State Islamic University Sunan Ampel Surabaya takes an average of 1 week, as stated by the Chairman of ISU. Certainty of the time for the disbursement of this remuneration is essential not only for lecturers but also for the ISU team and leaders as a form of assurance that performance incentives are paid on time. The speed and timeliness of disbursement

of the remuneration budget can increase confidence while motivating lecturers to maintain their maximum performance. The trust and motivation of lecturers can be the key to the success of the remuneration policy. Process evaluation is intended to collect data during the program's implementation, which, in this case, is the remuneration policy. Data that needs to be collected is how and to what extent policies are implemented, what are obstacles, what has been done to overcome the barriers, and efforts to ensure policy effectiveness (Stufflebeam & Coryn, 2014).

Evaluation state Islamic university remuneration policy on product aspect

The above facts illustrate that the remuneration policy can be a motivator while strengthening the efforts of lecturers to meet the demands of remuneration criteria to produce the highest points, which impacts obtaining remuneration as performance allowances. High performance also needs to be supported by adequate competence in the field of work. Thus, this fact proves that performance is a function of motivation, competence, and individual effort at work. The application of remuneration has an impact on 1) increasing lecturer awareness of the importance of responsibility for primary duties and functions as lecturers; 2) the formation of awareness of the importance of performance by carrying out activities with remuneration points and realizing the importance of documentation. Some of the things that became the informant's note were the importance of the involvement of faculty-level leaders and various parties in formulating multiple aspects related to the implementation of remuneration policies, including the determination of performance criteria, points, and RIP. This involvement is very strategic for all parties, including ISU, to ensure transparency and accountability of policies. Similarly, the importance of socialization of remuneration policy is still considered necessary to be improved to ensure that all interested parties understand the remuneration policy while obtaining constructive input or criticism. Performance improvement is a crucial factor in maintaining the existence of the university.

Average lecturers' performance achievements 38.32 credits. In education, the average of 24.49 is relatively high compared to the demands of the Lecturer Workload, with a total primary duties demand of 12-16 credits and a minimum of 3 credits for educational elements. The average performance credit difference of > 20 credits are used for remuneration payments. These performance achievements illustrate lecturers' very high level of attention and seriousness to meet the performance of education, the high achievement in the education field results from implementing remuneration policy. In the field of research, the average lecturer performance is 8.02 credits, while Community Service averages 1.95 credits. The performance achievements of these lecturers, when compared to the achievements of remuneration performance, are somewhat different. In the data on lecturer performance achievements, it is still found that many lecturers are still having difficulty meeting the 150% target, while for lecturers with additional assignments or who are currently serving the 150% target, it is not too difficult and even tends to be excessive if all are reported. This may occur due to the uneven distribution of work, or there are still difficulties in finding lecturers according to competence for certain tasks or fields of science so that those who get responsibility are the same lecturers. If studied further, the achievement of lecturer performance above means achievement. Still, the other side will impact the performance of 2 functions: confidence in research and Community Service. In this case, lecturers do not have enough time to carry out these two functions optimally due to the immense workload in the field of education.

An important principle in product evaluation is to ensure policy performance as an output of remuneration implementation. The ability of the academic community to realize optimal performance and maintain it is the main indicator of policy effectiveness. Suppose the product aspect of the remuneration policy is clear and impacts the university's progress. In that case, the leadership must maintain and develop the ongoing remuneration system. Suppose the policy has less impact on performance. In that case, the leader should evaluate more deeply the causes and make decisions carefully so that there will be changes or improvements as contained in the philosophy of remuneration policy.

The description and analysis of the research results above show that the implementation of remuneration policy positively influences the performance of lecturers. Similar research

illustrates that the implementation of remuneration policies has a significant impact on the performance of lecturers and staff of organizations (Rheny, R., Elita, R. F. M., & Perbawasari, S., 2021; Al-Hakim, S., Habibi, M. M., & Sudirman, S., 2016; dan Afriza, R., 2020; Indrawan, I., Muntholib, M., & Armida, A. (2022).

CONCLUSION

This evaluation reveals that the remuneration policy has been a significant catalyst for improving lecturer performance, particularly in the education pillar, at the two State Islamic Universities studied. Overall, the policy has been successfully implemented with strong leadership support, effective coordination, and timely disbursement, which in turn has built trust and motivation among lecturers. However, this study also identifies several strategic challenges that could limit the policy's long-term impact. First, the policy's success has inadvertently created an imbalance in the Tri Dharma (Three Pillars) of Higher Education. The incentive design, which is overly concentrated on educational activities (teaching and student supervision), has resulted in the neglect of the research and community service pillars. This not only burdens lecturers with high teaching loads but could also threaten the institution's accreditation rankings, which require balanced and quality performance.

Second, the supporting capacity for the policy remains suboptimal. The disparity in information technology adoption between the two universities leads to administrative inefficiencies. Furthermore, an understaffed management team and a near-total reliance on funding from UKT (Single Tuition Fee) create vulnerabilities for the policy's financial sustainability. Therefore, going forward, the effectiveness of the remuneration policy needs to be enhanced through fundamental reorientation. The policy paradigm must shift from merely incentivizing the quantity of outputs to rewarding the quality of work and a balanced contribution across all Tri Dharma pillars. This requires redefining performance metrics, integrating comprehensive IT systems, diversifying funding sources, and ensuring a fair distribution of tasks. Without these efforts, the remuneration policy risks becoming merely a mechanism for paying for superficial performance that does not substantively contribute to improving the quality and competitiveness of the university.

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