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Additional Employee Income Policy at the Personnel and Human Resources Development Agency of Barru Regency

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ABSTRACT

The performance of state civil servants is a fundamental pillar in the effective and efficient delivery of public services. In an effort to improve both employee performance and welfare, the Barru Regency Government implemented the Additional Employee Income (TPP) policy. This research aims to identify the implementation of the TPP policy in relation to improving employee performance at the Regional Civil Service and Human Resource Development Agency (BKPSDM) of Barru Regency. This research uses a qualitative method with a descriptive approach. Data collection was carried out through a combination of in-depth interviews with agency leaders, direct observation of work activities and discipline, and documentation studies covering employee attendance and daily reports. The collected data was analyzed for validity using triangulation techniques. The results show that the determination of the TPP amount at the BKPSDM of Barru Regency is based on five integrated criteria: position, rank/class, educational background, level of discipline, and performance achievement. Field findings confirm that the level of employee discipline, measured by adherence to working hours and attendance at roll calls (apel), is in the very good category. Employee performance, evidenced by the timeliness and completeness of daily reports and the completion of main and additional tasks, also shows good results. In conclusion, the TPP policy at BKPSDM Barru has created a mechanism that directly links additional compensation with individual contributions. The high level of employee discipline and performance is the basis for the proportional justification of TPP provision, which serves as an incentive instrument to encourage work productivity.

Keywords: Additional Employee Income, Employee Performance, Work Discipline

INTRODUCTION

An office is a place used to carry out routine and organized work processes to achieve the objectives determined by the institution/agency. The achievement of these goals is largely influenced by the Human Resources (HR) factor. Amelia et al. (2022, p. 113) state that Human Resources (HR) are productive individuals who work as the driving force of an organization, whether in an institution or company, who function as assets and therefore must have their abilities trained and developed.

The human resources referred to here are office employees. Every employee in an institution/agency is required to provide a real and positive contribution through outstanding performance, considering that the good name of the institution or agency depends on employee performance. Roi & Buloloo (2021, p. 177) state that State Civil Apparatus (ASN) as human resources are the driving force of the organizational machinery in achieving goals and realizing the objectives and targets set by the organization, given the high productivity of human resources. Conversely, if productivity is low, human resources are no longer an asset but rather an organizational burden. Therefore, human resources—in this case, employees—must be

managed in such a way that they are effective and successful in achieving the organization's mission and goals.

Civil Servants (PNS) play an important role in determining the success of government implementation and the creation of excellent service to the community (Hasnawati et al., 2021; Nasnidar et al., 2024; Rohman et al., 2023). This is quite reasonable because PNS are the driving force of government bureaucracy, both central and local government. In addition, the future role of PNS is as a facilitator by prioritizing advantageous, fast, precise, and professional public services. Nakita (2024, p. 4) states that public service is an activity or series of activities for fulfilling the basic service needs in accordance with statutory regulations for every citizen and resident for goods and services and/or administrative services provided by public service providers.

However, there are several cases involving civil servants, such as corruption cases. Based on the findings of the Indonesian Corruption Watch (ICW) in Anandya et al. (2021, p. 5), it is stated that in the first semester of 2021, ICW found 209 corruption cases handled by law enforcement. The investigation resulted in the identification of 482 suspects, representing a diverse range of professional backgrounds. The amount of state losses found by law enforcement was around Rp 26,830,943,298,338 (Rp 26.8 trillion), bribes around Rp 96,073,700,000 (Rp 96 billion), and illegal levies around Rp 2,552,420,000 (Rp 2.5 billion). On average, there are 35 corruption cases each month with 80 suspects named by law enforcement. Thus, on average, each law enforcement institution investigates 12 corruption cases with 27 suspects per month. Kenneth (2024, p. 335) states that the forms/types of corruption crimes can essentially be grouped, such as state financial losses, bribery, embezzlement in office, extortion, fraudulent acts, conflicts of interest in procurement, and gratification.

Low welfare is often associated with numerous problems related to employee performance. Syamsinah & Lakoro (2025, p. 149) state that to carry out their duties and responsibilities professionally, PNS highly need support in several aspects, one of which is the provision of appropriate compensation. Compensation for PNS includes various financial and non-financial rewards. The compensation provided includes basic salary, fixed allowances, performance allowances, facilities, and non-financial allowances. PNS's performance closely relates to welfare, a basic need.

There are several factors supporting the performance of civil servants, one of which is compensation (Fadda et al., 2022; Ibrahim & Daniel, 2019; Marra, 2018). Pranata et al. (2020, p. 104) state that compensation is a very complex issue in an organization, but it is important for both employees and the organization itself. The provision of compensation to employees must have a rational basis, but emotional and humanitarian factors should not be ignored. Compensation is said to be important for employees because it reflects the value of their work. Conversely, the magnitude of compensation can affect work achievement, motivation, and employee job satisfaction.

Yulianti (2022, p. 66) argues that the compensation given to civil servants is called additional employee income. It aligns with its purpose, which is to improve employee performance, improve the quality of service to the community, and increase employee welfare.

The successful implementation of the vision and mission in development requires support from a resource system that can deliver optimal work performance. To enhance work productivity, regional apparatus employees, specifically Civil Servants (PNS), should receive additional income based on objective criteria to motivate them and encourage good discipline.

This regulation, officially enacted on June 4, 2018, pertains to Additional Income for PNS and CPNS within the Barru Regency government, as outlined in Barru Regency Regent Regulation (Perbup) No. 22 of 2018. Additional employee income is given monthly to civil servants based on rank, class, position, and educational background. The purpose of additional employee income is to improve employee performance. Therefore, it is hoped that the issuance of the decree implementing this additional employee income policy will allow employees to feel

satisfied as PNS for all the services they have provided to the community. The presence of additional employee income is expected to improve public services, good work discipline, and quality performance, not just as a formality in carrying out tasks.

The Barru Regency Civil Service and Human Resource Development Agency received additional employee income as stipulated in Barru Regency Regent Regulation (PERBUP) No. 22 of 2018 concerning additional income for PNS and CPNS within the Barru Regency government, which was officially enacted on June 4, 2018. The researcher's interviews obtained information that employees provided outstanding performance before receiving TPP. However, after receiving performance-based TPP, employees further improved their performance. Based on the researcher's observations, employees at the BKPSDM office of Barru Regency showed satisfactory performance because when members of the public or other employees needed service, they quickly provided service. Not only that, but employees also took breaks at the stipulated time, which is 12:00–13:00 WITA.

METHOD

The research, titled "The Policy of Providing Additional Employee Income (TPP) at the Civil Service and Human Resource Development Agency of Barru Regency," uses a qualitative research approach. This research uses a descriptive research type. Sugiyono (2019, p. 14) states that descriptive research is research used to determine the value of independent variables, either one variable or more (independent), without making comparisons or linking one variable to another. This research uses a qualitative research approach because it is expected to examine phenomena comprehensively and in depth. In addition, to ensure the quality of the research process, the researcher will interpret data/information regarding the actual problem obtained through observation guides and interview guides and supported by research documentation.

This research was conducted at the Regional Civil Service and Human Resource Development Agency (SDM) on the 4th Floor of the Barru Regent Tower Building, Jl. Sultan Hasanuddin, Barru Regency 90711. The data analysis used is triangulation (source triangulation, time triangulation, and technique triangulation), *member examination,* and negative case analysis. Meanwhile, the data collection techniques used are observation, interview, and documentation.

Observation is the activity of directly and systematically watching an object, phenomenon, or event to collect data and information. This activity aims to understand behavior, obtain objective facts, and acquire accurate data without interference from other parties so that it can be used for further research or analysis. The aspects observed in this research are the classification of TPP distribution, indicators for TPP receipt, and other things that support the research.

An interview is a conversation between two or more people, the interviewer and the interviewee, which aims to obtain information or data verbally. The informants in the research are the Head of the Agency, the Head of the HR Division of BKPSDM Barru Regency, and the community. The informants in this research are people who are considered competent to provide accurate data or information.

Documentation is the process of collecting, processing, and storing information in various forms, such as writing, pictures, photos, or videos, to serve as evidence, references, or records. The documentation in this research includes employee attendance, employee work documentation, and other documentation that can support the research.

RESULT AND DISCUSSION

The determination of the amount of Additional Employee Income (TPP) for Civil Servants (PNS) within the Barru Regency Government is explicitly regulated. Regent Regulation (Perbup) Number 22 of 2018, Chapter I, Article 1, Number 9, stipulates that the amount of TPP received

by PNS is based on two main indicators: employee discipline assessment and employee performance. This provision is the main legal basis that binds the mechanism for providing additional incentives beyond the basic salary, ensuring a direct link between the contribution and the compensation received by the employee.

Shiva et al. (2023, p. 46) state that work discipline is the behavior of employees to comply with the rules, standards, and procedures established by the company. Good work discipline can help employees work efficiently and effectively, thereby increasing employee productivity. Work motivation is an internal and external attraction that influences employee behavior in the workplace. Motivated employees tend to be enthusiastic and zealous about their work, resulting in higher productivity. Work discipline is one of the important instruments used by organizations to improve employee performance. An employee's discipline quality significantly influences the outcomes they can achieve in their work. Theoretically, discipline occupies a central position in Human Resource Management (HRM). In line with Hasibuan's view in Rasyidi et al. (2022, p. 343), discipline is the sixth operative function of HRM and is considered the most important function. The argument is straightforward: an employee's discipline level directly correlates with their ability to achieve optimal work performance. Therefore, without effective employee discipline, achieving optimal results for the organization will be difficult.

The interview results conducted with the Head of the Civil Service and Human Resource Development Agency (BKPSDM) of Barru Regency reaffirmed the complexity of determining the TPP amount. Although the regulation mentions two main indicators (discipline and performance), its implementation involves several determining criteria such as position, rank/class, educational background, working hours (time discipline), and employee performance. Furthermore, interviews with the Head of the Agency and the Head of the Human Resources Division at BKPSDM Barru Regency concluded that TPP is received monthly, and the amount received by each PNS varies according to the established criteria. Subsequently, interviews conducted with the Treasurer of BKPSDM Barru Regency concluded that TPP is received monthly with different amounts or nominal values based on position, rank, discipline, and employee performance.

Observation findings indicate that civil servants in Barru Regency have good work discipline, especially when viewed from the aspects of attendance and adherence to the work schedule. The aspects of discipline observed and used as benchmarks are as follows:

Table 1: Indicator of Employee Attendance Discipline in Daily and Weekly Activities

No.	Discipline Activity	Schedule	Notes
1	Morning Assembly	07.10 WITA	Implemented
2	Afternoon Assembly	16.00 WITA	Implemented
3	Flag Raising Ceremony	Every Monday	Implemented
4	National Consciousness Ceremony and Commemoration of National Holidays	"August 17th Ceremony, National Awakening Day, National Education Day, Heroes' Day, Youth Pledge Day, and others."	Implemented
5	Daily Working Hours	07.30 – 16.00 WITA	Implemented
6	Work Days	Monday to Friday	Implemented

Source: HR Division at BKPSDM Barru Regency

Physical Evidence of Discipline The existence of manual attendance records, which serve as proof of accountability for presence, supports the high level of employee discipline. The manual attendance data shows consistency in employee arrival and departure times, where the majority of employees have been present at the office at 07:00 WITA, taking a break at 12:00 WITA, and leaving the office at 16:00 WITA. This evidence bolsters the conclusion that we have effectively enforced employee discipline.

Performance Dimension and Assessment Mechanism Rivai (2020, p. 214) states that performance is the work result of an employee over a certain period compared to various possibilities, such as standards, targets/goals, or criteria that have been determined beforehand and agreed upon. Performance is the second and crucial indicator in determining TPP. Just like discipline, performance has a theoretical definition and a practical assessment mechanism in the field. In general, performance is defined as the work results that include the aspects of quality and quantity achieved by a person in carrying out the tasks assigned to them.

Based on the interview results with the Head of BKPSDM Barru Regency, the practical performance of PNS is realized through: completion of daily tasks: every employee is required to do tasks according to their respective fields, which is proven by a verifiable daily report; Implementation of External Duties: Performance also includes the implementation of additional duties, such as External Duties to several determined locations or agencies. External duties are generally interpreted as visits to other officials to establish cooperation and coordination. The final assessment of all this performance will be accumulated and is called "gradeks" or "grade.; the head of the human resources division confirms that PNS performance includes routine tasks and External Duties , with overall results calculated at the end of the period to determine a grade value.

Furthermore, the observations made by the researcher are consistent with this performance assessment mechanism. Civil servants at BKPSDM Barru Regency are proven to have met the various established performance aspects, which are detailed as follows:

Table 2: Established Employee Performance Aspects

No.	Discipline Activity	Schedule	Notes
1	Timeliness of Submitting Daily Reports	Employees at BKPSDM Barru Regency submit daily reports on time.	Implemented
2	Ownership of Daily Reports	Each employee has a documented and accountable daily report.	Implemented
3	Execution of Main Duties	Employees carry out obligations according to their respective duties and fields.	Implemented
4	Execution of Additional Duties	Employees carry out additional tasks given by superiors to achieve organizational goals.	Implemented

Source: HR Division at BKPSDM Barru Regency

The observation also highlights that employees carry out performance-supporting activities, like preparing daily reports, within their respective divisions. This process is supported by adequate office facilities (such as computers, printers, CPUs, and others), which enable employees to complete reports and submit them to their respective division heads.

Work Discipline

The existence of manual attendance records owned by each employee as proof of accountability for presence can indicate high employee discipline. The manual attendance shows

that employees are present at the office at 07:00 WITA, take a break at 12:00 WITA, and leave the office at 16:00 WITA. Based on the research conducted at the Civil Service and Human Resource Development Agency of Barru Regency, it can be concluded that work discipline is one of the assessments for receiving Additional Employee Income (TPP), such as attending meetings, external duties, ceremonies, and work schedules in accordance with the rules.

The observation results align with the research conducted by Balagaize (2025, p. 1797), who states that: Based on the data analysis that has been carried out, it can be concluded that additional employee income and work motivation have a positive and significant effect on teacher performance at the Merauke Regency Education Office." Partially, additional employee income is proven to contribute to the improvement of teacher performance, which indicates that the financial incentives provided are able to increase the productivity, dedication, and responsibility of teachers in carrying out their duties. In addition, work motivation also plays a significant role in encouraging teacher performance, where teachers with high motivation tend to be more disciplined and dedicated and strive to achieve the best results in the learning process.

Performance

Based on the observations made by the researcher, civil servants have consistently met the deadlines for submitting daily reports, maintained possession of these reports, completed their primary tasks, and undertaken additional tasks. The observation results are detailed as follows: meeting the timeliness of submitting daily reports means that employees at the BKPSDM Office of Barru Regency submit daily reports on time; possessing a daily report means that every employee at the BKPSDM Office of Barru Regency has a verifiable daily report.; executing main tasks is an obligation for every employee at the BKPSDM Office of Barru Regency, based on their respective duties and fields; executing additional tasks means that employees at the BKPSDM Office of Barru Regency carry out additional tasks given to achieve goals.

In line with this, there are several activities carried out by employees in their respective divisions during working hours, equipped with adequate office facilities such as computers, printers, CPUs, and others. Employees prepare daily reports and submit them to their respective division heads. Meanwhile, external duty reports must be compiled for every work visit outside the office, along with documentation and budgeting.

The observation results align with the research results put forward by Nanuru et al. (2021, p. 480), who state that, "Based on the results of analysis and hypothesis testing, the following conclusions can be drawn." First, additional employee income in this study is known to have no direct effect on employee performance. This indicates that the magnitude of the additional income given to employees will not have an impact on the increase or decrease in employee performance. Second, additional employee income is known to have a direct effect on employee engagement, which means that the addition or reduction of additional employee income will impact the increase or decrease in employee engagement. Third, employee engagement is known to have a direct effect on employee performance, which means that the increase or decrease in employee engagement will impact the increase or decrease in employee performance.

CONCLUSION

The determination of the amount of Additional Employee Income (TPP) received by Civil Servants (PNS) within the BKPSDM of Barru Regency is based on five main integrated factors, namely position, rank/class, last education, discipline (time adherence), and performance (quality of work results). Field findings indicate that the aspects of discipline (based on attendance) and employee performance (assessed through daily reports and additional duties) are categorized as good, providing a strong basis for the provision of TPP that varies and is proportional to each employee's contribution. This system aims to ensure that TPP functions as an incentive that encourages disciplined behavior and increased work productivity. The findings

in this research are that employee discipline and performance indeed increased after receiving Additional Employee Income, although the amount or nominal value received by employees varied.

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