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ANALYSIS OF PROVIDING INCOME IMPROVEMENT BENEFITS (TPP) IN INCREASING THE PERFORMANCE OF STATE CIVIL APPARATUS (ASN) IN BARRU DISTRICT SOCIAL SERVICES OFFICE

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ABSTRACT

This study aims to see whether presenting the stage of the improvement stage can improve the performance of ASN Social Service in Barru Regency and the factors affecting the presenting stage stages in the Barru Regency Social Service. Sources of data obtained by means of interviews, observation and documentation. The results showed that the improvement phase (TPP) given to Civil Servants was proven to be able to improve the performance of the employees themselves and the factors that influenced the offer stage improvements in terms of budget capacity as outlined in the APBD of each region, while the amount of allowances received by each civil servant is determined by the discipline indicator and performance criticism.

Keywords: *Income Repair, Improvement, Performance Allowances*



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A. INTRODUCTION

It is believed that the payroll system that has been in place for civil servants is one of the causes of corruption (corruption byneed). This form of corruption is the abuse of authority by exploiting a weak rule of law for the purpose of making ends meet. The fact that civil servants' salaries are inadequate fosters a permissive attitude of society towards the corrupt behavior of civil servants. Likewise, the tolerance attitude of civil servants towards a corrupt work environment is becoming increasingly widespread throughout Indonesia, in line with the development of an increasingly consumptive

lifestyle in society. These conditions make Indonesia one of the most corrupt countries in the world, so a solution must be found immediately.

The policy of awarding honorariums to civil servants, which so far has been limited to civil servants involved in project activities, in certain technical work units has actually created inequality and has the potential to ignite jealousy between civil servants. These conditions resulted in work demotivation for most civil servants. Efforts have been made by several local governments, for example several regencies in South Sulawesi Province with the aim of finding solutions to overcome the low income of civil servants. The method applied is almost the same, namely by providing additional income evenly to all employees, but what is different is the conditions for providing additional income.

The provision of additional income is intended so as not to cause jealousy among civil servants. Based on the new regulation, namely Permendagri No.13 of 2006, article 39 paragraph (2) reads: "Additional income as referred to in paragraph (1) is provided in the context of increasing employee welfare based on workload or place of duty or working conditions or scarcity of profession or work performance" . With these provisions, it is possible for Provincial/District/City governments to provide benefits in the form of additional income for regional civil servants as long as they are based on workload or place of duty or working conditions or scarcity of profession or work performance.

With the enactment of an additional income policy for regional civil servants, it is hoped that it will have an impact on increasing employee welfare. The provision of additional income is routinely received by employees per month so as to foster employee confidence in planning their life needs. On the other hand, the provision of additional income is directed so that all civil servants, including employees at the forefront of service, can improve their discipline and performance and be able to provide quality service according to established standard procedures (SOP). Regional governments can impose strict sanctions on employees who accept bribes in providing community services.

An employee's performance is a complicated matter, because the employee's performance involves individual factors and organizational factors. Included in the factors that are individual are needs (needs), goals (goals), attitudes (attitudes) and abilities (abilities). While those belonging to the factors originating from the organization include payment of salaries and payment of benefits, job security, fellow workers, supervision, praise, and the work itself.

According to Henry Simamora (2012: 54) discipline is a procedure that corrects or punishes subordinates for violating rules or procedures. Violations of regulations committed by employees require disciplinary action, meaning that juvenile punishment is given to employees if they fail to meet established standards. Effective disciplinary action focuses on the employee's misconduct, not the employee as a person.

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The term performance allowance is a term that is still new among civil servants. The term that is common and often used by most civil servants is remuneration. Remuneration is associated with increased performance and productivity so that it can be used as an element of motivation for employees to excel. In the Big Indonesian Dictionary, the word remuneration is defined as giving gifts (award for services). Thus if this system can be implemented effectively it will have a positive impact on the organization because it will be able to increase employee motivation to work and satisfaction for employees. But the problem is whether the performance allowance system really improves performance and makes a high contribution to employee motivation or not.

The main purpose of disciplinary action is to ensure that employee behaviors are consistent with the rules set by the organization (Henry Simamora, 2012: 57). The various rules drawn up by the organization are demands to achieve the set goals of the organization. When a rule is violated, the effectiveness of the organization is reduced to a certain degree, depending on the severity of the violation.

Theoretically, performance allowances are a component of the welfare received by employees, performance allowances can be used as an element of motivation for employees to excel. Therefore, every organization tries to design an appropriate performance allowance system so that employee motivation and performance can increase. Additional income in the form of Income Improvement Allowance (TPP) is an incentive given in the form of additional income based on the results of one month's performance achievement outside of the salary received legally in accordance with statutory provisions.

Income Improvement Allowance (TPP) is an additional performance-based income by looking at work behavior and work performance of employees more towards giving rewards and punishments specifically for performance appraisal. The Income Improvement Allowance (TPP) was legalized in the 1970s. However, the amount has not been assessed based on the Workload Indicator so that the amount of the Income Improvement Allowance (TPP) is based on government regulations. Thus the performance is low or increases, but the amount of the Income Improvement Allowance received by each employee is the same. Public sector organizations are organizations that prioritize public services for welfare. One of the public organizations concerned with the welfare of the community is the Services. As stated in the Government Regulation of the Republic of Indonesia Number 41 of 2007 concerning "Regional Apparatus Organizations" that the Regional Office is an element of the implementation of regional autonomy in which the development of regional autonomy is carried out by taking into account the principles of democracy, community participation, equity and justice in the development of government area. One aspect of regional government that must be regulated carefully is the issue of managing regional finances and regional budgets.

To support the provision of performance-based allowances, in 2014 the Central Government passed Law Number 5 of 2014 concerning State Civil Apparatus which strengthens the mandate contained in the PAN-RB Ministerial Regulation Number 63 of 2011 concerning Guidelines for Structuring the Civil Service Performance Allowance System. According to the Law, Civil Servants are entitled to salary, facilities, performance allowances, and overpriced allowances. In the law it is explained that

every civil servant who excels is entitled to a salary increase in accordance with the achievements he has achieved. Measurement of employee performance has been regulated in Government Regulation Number 46 of 2011 concerning Assessment of Civil Servant Work Performance. According to this Government Regulation, the assessment of civil servant performance is carried out to ensure the objectivity of PNS development in considering promotion, placement in office, transfer, education and training, study assignments, periodic salary increases, and other things that are carried out based on work performance systems and career systems that are focused on work performance systems. Assessment of civil servant work performance is carried out by appraisers of the Employee Work Goals (SKP) and work behavior of civil servants.

Provision of performance allowances for Civil Servants is a mandate conveyed through a Presidential Regulation namely in article 2 of Presidential Regulation Number 139 of 2015. In realizing effective performance management within the government environment, the Ministry of Empowerment The State Apparatus and Bureaucratic Reform issued Ministerial Regulation Number 63 of 2011 concerning Guidelines for Structuring the Civil Servant Performance Allowance System, in which the amount of performance allowances given to civil servants needs to consider factors 1) the level of achievement of agency bureaucratic reform implementation, 2) the value and class of position, 3) job value price index, 4) balancing factor, and 5) province performance allowance index. The point is the provision of remuneration to civil servants based on the performance of the individual concerned. Based on the above, I am interested in raising research with the title Analysis of Providing Income Improvement Allowances (TPP) in Improving the Performance of State Civil Apparatus (ASN) at the Barru Regency Social Service Office.

B. RESEARCH METHOD

➤ Type of Research

This research is a qualitative descriptive research type.

➤ Location and Time of Research

In accordance with the research title, the research location is at the Barru Regency Social Service Office. While the time used for research is 3 (three) months. Starting from November to January 2023.

➤ Types and Sources of Data

The types and sources of data that researchers use in this study are:

1. Primary Data

Primary data is a source of research data obtained directly from the original source (not through intermediary media). The method used in collecting primary data is through observation.

b. Secondary Data

Secondary data is a source of research data obtained indirectly through intermediary media (obtained and recorded by other parties). The secondary data used are articles or news from print and electronic media.

C. RESEARCH RESULTS AND DISCUSSION

Additional Employee Income, hereinafter abbreviated as TPP, is additional general income and other additional income given to PNS and CPNS based on discipline and performance assessments. Recipients of the Income Improvement Allowance are excluded for CPNS and PNS functional positions who receive certification allowances. Recipients of Income Improvement Benefits are not given to:

1. Employees who do not carry out the preparation and filling of employee work targets
2. Employees who were temporarily dismissed from civil servants; employees who are temporarily released from government positions; state officials
3. Employees who are appointed as commissioners or members of non-structural institutions
4. Employees who are detained by the authorities because they become suspects in criminal acts until the legal issues are resolved
5. Employees who are studying assignments
6. Status as a depositary employee within or outside the regional government and/or
7. Employees who are employed or seconded outside the environment

His is in accordance with the results of an interview I conducted with the Head of General and HR Subdivision H. Rosmawati, S.Sos who said that "Recipients of Income Improvement Allowances in the Social Service are all civil servants who meet the requirements set by the laws and regulations that applies".

Meanwhile, according to Mr. Kasi Community Participation Development and Social Extension Drs. Lukman (LK) said that "I receive an Income Improvement Allowance every month since entering 2021. Meanwhile, according to the Head of the Social Rehabilitation Sector, Ms. Asteriana Aras, SH.MH, said that "Earning Improvement Allowances are intended for CPNS/PNS as long as they fulfill and carry out the conditions that are used as an assessment in calculating TPP"

With the enactment of the Regulation of the Minister for Administrative Reform and Bureaucratic Reform Number 63 of 2011 concerning Guidelines for Structuring the Civil Servant Performance Allowance System and Law Number 5 of 2014 concerning State Civil Apparatus which regulates the provision of performance-based allowances for civil servants, the Barru District Government must begin to improve and prepare a model and a financing scheme to carry out the mandate of the two laws and regulations. In these principles it is described that the benefits provided must be based on the price of the position, in accordance with the workload and job responsibilities, able to meet the necessities of life, competitive (not only on an equal footing with the private sector, but also competitive among employees themselves to perform better than their colleagues), and transparent (meaning the calculation of allowances is done transparently). This is in accordance with the results of an interview with the Head of General Affairs and HR, Ms. Hj. Rosmawati, S. Sos said that "With the granting of TPP, there is a marked increase in welfare for us civil servants.

We then asked the same question to the Head of the Social Rehabilitation Division, Ms. Asteriana Aras, SH, MH in her statement she said that "The existence of an Income Improvement Allowance changes the condition of the presence of civil servants because in the TPP the presence of civil servants is an element of

assessment." Meanwhile, according to the Head of Community Participation Development and Social Extension Drs. Lukman said that "The Income Improvement Allowance is quite useful, especially in meeting household needs."

The concept of performance can basically be seen from two aspects, namely employee performance (per-individual) and organizational performance. Employee performance is the result of individual work in an Organization, while Organizational performance is the totality of work results achieved by an Organization. Employee performance and organizational performance have a very close relationship. Achievement of organizational goals that are driven or carried out by employees who play an active role as actors in efforts to achieve organizational goals.

This is in accordance with the results of the researcher's interview with the Head of Social Funding and Social Security Resources Management, Ms. Tisa Ayuriana, S.Psi (TA). She said that "By providing Income Improvement Allowances, it makes us diligent, enthusiastic in carrying out the tasks that are our workload."

Meanwhile, according to the Head of the Social Rehabilitation Division, Ms. Asteriana Anas, SH, MH, the Head of General Affairs and Ms. Hj. Rosmawati, S.Sos in her interview said that "Yes, with the Income Improvement Allowance, the performance of civil servants has increased and enthusiasm for going to the office (Meanwhile, according to the Head of Community Participation Development and Social Extension, Mr. Drs. Lukman, said that "For the time being we have only seen developments related to the performance of civil servants with the provision of Income Improvement Allowances

Employee performance can increase or decrease in line with the increase or decrease in performance. There is a close relationship between performance allowances and employee performance, so it can also be said that performance allowances are a process of giving rewards given to employees in accordance with the work results achieved by employees. Provision of employee performance allowances is carried out in a fair and appropriate manner in accordance with the weight of the work and responsibility to boost productivity and ensure employee welfare. Ministries or Institutions that have received performance allowances must have measurable performance, through the implementation of Employee Work Targets (SKP).

This is in accordance with the results of the researcher's interview with the Head of the Social Rehabilitation Division, Ms. Asteriana Aras, SH, MH, she said that "Before the Income Improvement Allowance, the presence of civil servants in the office was not constant and sometimes it was slow, going home from work was the same, after the Income Improvement Allowance which is equipped with a Finger Print/Checklock so that civil servants must be disciplined in entering and leaving the office.

Meanwhile, the Head of General Affairs and Ms. Hj. Rosmawati, S.Sos in her interview said that "there was a significant difference between before the Income Improvement Allowance and after there was the Income Improvement Allowance where the hours of office entry and office hours have separate assessment weights in the calculation of Income Improvement Allowances.

There is a close link between performance allowances and performance, so the measurement of performance allowances is adjusted to performance indicators. Employee performance achievements are seen from the quality of work, quantity of work and timeliness in completing work (target time). According to Bernardin and Russel, the main criteria used to measure performance include quality, quantity and

timeliness. Quality is defined as how far or how well the process or result of carrying out an activity approaches perfection, in terms of conformity with the ideal way of carrying out an activity or fulfilling the goals desired by an activity. Quantity is defined as the amount produced, or the number of activity cycles that have been completed. While timeliness is defined as how far/well an activity is completed.

The amount of the Income Improvement Allowance for each State Civil Apparatus that was received before the amendment to the new Regent regulation was based on rank class so that there were employees who had a large workload because their rank group was the same as employees whose workload is rather light so that the benefits received are the same.

This is in accordance with an interview with the Head of Advocacy Assistance and Social Protection, Ms. Darmiati A. Muhammad, S.Sos, she said that "yes, there is a difference in the amount received between ASNs based on the position group, the ASN grade itself and the echelon.

Then I asked the same question to the Head of General Affairs and Ms. Hj. Rosmawati, S.Sos in her statement said that "the amount of income improvement allowance received by each ASN is different, this is based on the point of attendance/discipline, completion of the workload that is their job title, position group, position grade and class.

Meanwhile, the statement from the Head of Community Participation Development and Social Extension, Mr. Drs. Lukman said that "I see in the rules that the amount of income improvement allowance received by ASN varies depending on the position group and class.

There are many different types of PNS performance assessments that have been issued by the Government, starting from the DP3 to the most recent, using the Employee Work Target (SKP). The government, in this case the President of the Republic of Indonesia, has issued regulations regarding Employee Work Targets, namely Government Regulation of the Republic of Indonesia Number 46 of 2011 concerning Assessment of Civil Servant Work Performance. Assessment of civil servant work performance is a systematic assessment process carried out by appraisers of employee work goals and work behavior of civil servants (Article 1 paragraph 2 PP No.46 Tahun 2011). The aim is to evaluate the performance of civil servants, which can provide guidance for management in order to evaluate the performance of the unit and the performance of the organization as a whole.

This is in accordance with the researcher's interview with Program and Activity Management Staff Mr. Firmansyah, Head of Community Participation Development Section and Social Extension Mr. Drs. Lukman, Head of Advocacy Assistance and Social Protection Ms. Darmianti A. Muhammad, Head of Management of Social Funds and Social Security Resources Ms. Tisa Ayuriana, S.Psi, and Head of General Affairs and Hj. Rosmawati, S.Sos said that "The provision of income improvement allowances in Barru Regency is based on regulations or regulations issued by the Central Government".

Factors that influence the achievement of performance are ability (ability) and motivational factors (motivation). The psychological ability of employees consists of potential abilities (IQ) and reality abilities (knowledge = skills), meaning that employees who have an IQ above average with adequate education for their position

and are skilled in doing daily work, then these employees will find it easier achieve performance.

Motivation is formed from the attitude of an employee in dealing with work situations. Motivation is a condition that drives employees who are directed to achieve organizational goals. Moral attitude is a mental condition that encourages employees to try to achieve maximum work performance. The mental attitude of an employee must be a mental attitude that is ready psycho-physically (ready mentally, physically, goals, and situations) meaning that an employee must be mentally prepared, physically capable, understand the main goals and work targets to be achieved, be able to utilize and create work situations which are expected.

This is in accordance with the researcher's interview with the Head of Social Rehabilitation, Ms. Asteriana Aras, SH, MH she said that one of the factors that affected ASN performance was the existence of this income improvement allowance because the assessment component included discipline in hours of entry and hours of return as well as timeliness in completing the work that is the duty of every ASN.

"Meanwhile, Head of Community Participation Development and Social Extension Mr. Drs. Lukman (LK) said that "Factors that affect ASN performance include budget allocations, service proposals related to proposed activities."

Performance allowances within an organization have the following objectives:

- Meeting economic needs. Employees receive Performance Allowances to be able to meet their economic needs, in other words, to fulfill their daily needs.
- Increasing Work Productivity. Provision of better compensation will encourage employees to be motivated to work productively.
- Advancing the Organization. The greater the allowance given, the organization shows that the income of an organization is used to provide benefits performance is getting bigger.
- Creating balance and justice. This means that the provision of performance allowances is related to the requirements that must be met by employees in their positions so as to create a balance between input and output.

This is in accordance with the researcher's interview with Program and Activity Management Staff Mr. Firmansyah , Head of Community Participation Development Section and Social Extension Mr. Drs. Lukman , Head of Advocacy Assistance and Social Protection Ms. Darmianti A. Muhammad , Head of Management of Social Funds and Social Security Resources Ms. Tisa Ayuriana, S.Psi, and Head of General Affairs and Ms. Hj. Rosmawati, S.Sos said that "If possible, we hope that in the future the income improvement allowance will increase."

The PNS work performance assessment combines the Assessment of Civil Servant Work Objectives with the Assessment of Work Behavior. The work performance assessment consists of two elements, namely SKP (employee work goals) and Work Behavior with an assessment weight of each SKP element of 60% and Work Behavior of 40%. The results of the performance appraisal of civil servants are used as a basis for consideration of both employee benefits and their careers.

This is in accordance with the researcher's interview with Program and Activity Management Staff Mr. Firmansyah , Head of Community Participation Development

Section and Social Extension Mr. Drs. Lukman, Head of Advocacy Assistance and Social Protection Ms. Darmianti A. Muhammad, Head of Management of Social Funds and Social Security Resources Ms. Tisa Ayuriana, S.Psi, and Head of General Affairs and Ms. Hj. Rosmawati, S.Sos, said that "The influencing factors are the position group of each ASN, the grade of the position, the discipline of ASN regarding morning and return calls, and performance achievements that are assessed every day."

In addition to carrying out job duties which have become their main duties and functions, if an employee has additional duties related to his position, then they can be assessed and determined as additional duties. Additional tasks are basically supporting activities for the main tasks that are assigned to employees to carry out. A civil servant who carries out additional tasks given by the leader/appraiser related to the main duties of his position, the results can be assessed as part of the SKP (employee work goals).

Discussion

In general, the government budget can be prepared with two choices of structure or classification, namely economic and functional classification. Where the economic classification is needed for the implementation of activities by looking at the available funds in financial management. One area that can assess financial management is accounting, because expertise in this field can help decision making. Allowances are one element of the economic classification for spending, which is included in personnel spending. The application of allowances as one of the ways that the government does in developing regional development. Allowances are an important element in work relations and development achievements. In this case the Income Improvement Allowance (TPP) stipulated in Government Regulation Number 14 of 1980 dated March 13, 1980 the government in Provision of Income Improvement Allowances for Civil Servants and State Officials "in order to improve quality, work performance and to achieve efficiency and effectiveness as much as possible, it is deemed necessary to provide allowances.

D. CONCLUSION

Based on the results of research conducted at the Barru Regency Social Service Office, we draw the following conclusions:

1. Provision of income improvement allowances (TPP) given to Civil Servants has been proven to improve the performance of the employees themselves.
2. Factors influencing the provision of income improvement allowances in terms of budget capability as outlined in the APBD of each region. Meanwhile, the amount of allowance received by each civil servant is determined by the indicators of discipline and performance achievement.

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