

# EVALUATION OF ADDITIONAL INCOME IN IMPROVING EMPLOYEE PERFORMANCE AT BAPPEDA GORONTALO CITY

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## ABSTRACT

The objectives of this research are: 1) knowing and analyzing the provision of additional income in improving employee performance in terms of integrity; 2) knowing and analyzing the provision of additional income in improving employee performance in terms of work ethic aspects; 3) knowing and analyzing factors that determines the policy of providing additional income in improving the performance of employees at Bappededa Office of Gorontalo City.

This research uses descriptive research type with a qualitative approach. Qualitative research is a research method used to examine the conditions of natural objects, and the results of qualitative research emphasize meaning rather than generalization.

The results of this research indicates that: 1) the policy of providing additional income is not in accordance with Gorontalo Mayor Regulation Number 29 of 2018 concerning Additional Income for Civil Servants. This can be seen from; a) aspects of employee attendance still have to be improved because the level of absenteeism and tardiness of employees is still too high; b) aspects of Main and functional duties still need to be reviewed because it creates social jealousy for employees who do not enter structural positions; c) aspects the working period still needs improvement because it is not in accordance with the workload of employees, d) aspects of the quality of work produced by employees still need to be improved; 2) Factors that affect performance are: a) work performance; b) work skills; c) leadership.

**Keywords:** giving TPP, improving employee performance

## INTRODUCTION

The state civil apparatus is the determinant of the success of evaluating public policies and services in the bureaucracy or state institutions and the process of governance. On this basis the Government issued law number 005 of 2014 concerning the State civil apparatus with the aim that civil servants (PNS) and Government Employees with Work Agreements (PPPK) can realize a merit system in the policy and management of the State civil apparatus, professional, high-performing, prosperous, and serves

as the glue for the Unitary State of the Republic of Indonesia. This policy is a refinement of the previous employment policy. In addition, the state civil apparatus is a central issue nationally in terms of its performance and discipline. In order to resolve disciplinary problems, work performance and welfare of the state civil apparatus, the Government has given the authority to regulate these matters with policies at the regional level. In connection with this, the Gorontalo City government established a policy related to efforts to increase discipline,

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performance and welfare of Regional Civil Servants (PNSD), namely providing additional employee income to all PNSD/CPNSD within the Gorontalo City Government. This additional income policy is stipulated in Gorontalo Mayor Regulation Number 29 of 2018 concerning Additional Income for Civil Servants in the Government of Gorontalo City.

In Gorontalo Mayor Regulation Number 29 of 2018 concerning Additional Income for Civil Servants, it is stated that the purpose of providing additional income is to improve the performance of PNSD and Regional Civil Servant Candidates (CPNSD), motivate PNSD in carrying out their main duties and functions, and improve the welfare of PNSD and CPNSD. The enactment of the additional income policy for regional civil servants/CPNS, it is hoped that it will have an impact on improving the discipline of work performance and income, welfare, employees. The provision of additional income is routinely received by employees per month so that it fosters employee confidence in determining their life needs planning.

### **Concept of Public Administration**

Administration is business and activity related to the implementation of policies to achieve goals. Administration in a narrow sense is an activity that includes taking notes, correspondence, light bookkeeping, typing, agenda, and so on, which are technical in nature. Administration in a broad sense is the whole process of cooperation between two or more people in achieving certain goals in an efficient and effective manner. Public Administration is a process in which public resources and personnel are organized and coordinated to formulate, implement, and manage decisions in the public. Public

Administration is a complex combination of theory and practice, with the aim of promoting understanding of the government in relation to the people being governed, and also encouraging public policies to be more responsive to social needs [3]. Public administration seeks to institutionalize management practices to better match the values of effectiveness, efficiency and fulfillment of community needs.

The public is a number of people who have the right and good thinking, feelings, hopes, attitudes and actions based on the values they have [3]. Public administration is the administration of the state as an organization, and administration that pursues the achievement of goals that are state in nature. According to Abdurachman, public administration is the study of the implementation of state politics. Meanwhile, according to Waldo, public administration is the management and organization of people and their equipment in order to achieve government goals to carry out public works efficiently and in accordance of the wishes of the society.

### **Concept of Performance**

Performance is a result that can be obtained from a person in carrying out the tasks assigned to him based on skills, experience, seriousness and time. This understanding, we can also interpret performance as a process that leads to achieving the desired results [2]. The process shows how the work is done. Performance is the overall ability of a person to work in such a way as to achieve work goals optimally and various goals have been created with a small ratio sacrifice compared to the results achieved [5].

### **Concept of Employee Additional Income**

Performance allowances or incentives are a means of motivation, which can be in the form of stimulants or impulses that are given intentionally by the heads of the workers so that in them there will be greater enthusiasm for achievement for the organization. The provision of appropriate and fair service rewards to employees because they have contributed to the achievement of the organization. Employees receive as a substitute for their service contribution to the agency.

Furthermore, according to Mayor Regulation No. 29/2018 that Additional Employee Income, hereinafter referred to as TPP, is additional income given to ASN Employees within the Gorontalo City Government as a reward for work performance which aims to improve performance, motivation and work morale.

### **RESEARCH METHODS**

This study uses qualitative data analysis techniques in the interactive model field of Miles and Huberman. Activities in qualitative data analysis are carried out interactively and take place continuously at each stage of the research so that it is complete, and the data is saturated. Activities in data analysis are data reduction, display data, and conclusion drawing/verification.

### **RESEARCH FINDINGS**

1. Implementation of the policy of providing additional income allowances. In improving employee performance through the provision of additional income allowances (TPP) is one of the ways to improve the performance of employees at the Bappeda Office of Gorontalo City. It can be seen through the following description:

- a. **Employee Attendance**  
Aspects of employee attendance still need to be improved and performance goals have not had a positive impact on aspects of employee attendance.
  - b. **Implementation of Main Duties and Functions**  
The factor causing the absence of a positive effect from providing additional income allowances is due to the absence of action or a deterrent effect for structural officials who often leave the office during working hours. Even though the amount of TPP received is quite high compared to an employee who does not have a position.
  - c. **Time Period for Achieving Work Results**  
The provision of additional income allowances has not had a positive impact on aspects of the working time period used by employees in completing their work. In this case, the researcher found that the amount of workload was not proportional to the additional income allowance received, especially for employees who did not have a position.
  - d. **Quality of Work Achieved**  
The provision of additional income allowances has not had a positive impact on aspects of the quality of work produced by employees in this environment, which still needs to be improved. Because many employees do not have work accuracy.
2. Factors that influence the evaluation of the policy of providing additional income allowances in improving employee performance at the Bappeda Office of Gorontalo city.

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- a. Work performance,
- b. Employee Skills,
- c. Leadership

### DISCUSSION

The State Civil Apparatus is an employee who has met the criteria that have been determined through prior selection, is then appointed by an authorized official and assigned to a position and is paid according to the prevailing laws and regulations. The State Civil Apparatus has an important role as the spearhead of the organization's driving force to realize the objectives of government administration as state servants and public servants by devoting their minds, energy, hearts, abilities and innovations. The outpouring carried out by the State Civil Apparatus properly will certainly have a positive impact on government organizations, and vice versa.

Every employee has differences in each individual, especially regarding creativity, ability, knowledge, initiative, and other things. Some of these things, if combined neatly with employees, will indirectly facilitate the organization in achieving goals. One form of appreciation for the achievement of these goals the organization pays attention to employees by providing adequate compensation.

The government of Bappeda Office of Goentalo City in providing compensation to employees in the form of additional income allowances. The provision of TPP for ASN is according to their respective abilities. Income-enhancing allowances for State Civil Apparatus are the government's effort to create more public services on the basis of the performance gains of each employee.

Based on the results of research on the implementation of the policy of providing income-enhancing allowances

in improving performance at the Bappeda Office of Gorontalo City, it is seen that it still needs to be reviewed or it has not been running optimally. From several indicators used as a basis for consideration of additional income allowances, the results still need to be reviewed.

Based on the results of the interview, it was found that the Government's policy regarding the provision of allowances for additional income was not optimal because it had not had a positive impact on employee performance. The results of the interview show that in general the level of attendance of employees in the Bappeda Office of Gorontalo City is still far from expectations, because there are still many employees who are not present, especially at the morning roll call. In addition, there are still some employees who come and go home not according to the predetermined working time. This figure is consistent with observations of employee tardiness and early return, which increased by 0.30% and 0.36% from the previous period.

This shows that the provision of additional income allowances has not been able to have a positive impact, especially in improving employee attendance levels. The results of this study are different from Usman (2002: 45) that policy implementation is an activity that is seen after a valid direction is issued from a policy which includes efforts to manage inputs to produce outputs or outcomes for society. It can be seen by the existing theory that the implementation of the implementation of the TPP provision to the Government of Bappeda Office of Gorontalo City still has not provided output. This is because the policy still finds many deviations from what was previously formulated.

In the Mayor's Regulation, employees who are not present are required to receive a deduction from the

additional income allowance they will receive. The work attendance assessment with a weight of 70 is determined as follows:

1. Work attendance 90% to 100% is worth 100,
2. Work attendance 70% to 89% is worth 75,
3. Work attendance of 50% to 69% is worth 50,
4. Attendance at less than 50% is worth 25,
5. 0% work attendance is not provided with additional income benefits.

Furthermore, the provision of additional income allowances is not optimal because it has not had an effect on the performance of structural officials. The results of the interview can be concluded that in terms of the aspects of the main and functional duties, each employee is basically able to understand what their respective duties are but the problem from my observation so far is that giving TPP to lower functional officials also shows that the concept of giving allowances still prioritizing structural positions and subordinating functional positions.

As a result, with the development of the TPP like this it cannot be avoided the tendency of ASN to only seek structural positions and ignore functional positions. Even though in principle, a functional position is what can be expected to develop professionalism. In addition, from the performance appraisal data in 2019, around 5% of structural officials obtained adequate performance. This means that out of 64 employees, there are 3 employees who get reduced income allowance because the resulting performance is in the sufficient category or needs to be improved. However, the problem is that these 3 people still receive performance goals without any deductions in accordance with the established regulations. "Factors that

influence the implementation of the policy of giving additional income allowances in improving employee performance at the Bappeda Office of Gorontalo City".

Performance is the overall ability of a person to work in such a way so as to achieve work goals optimally and various goals have been created with a small ratio sacrifice compared to the results achieved. The obstacle that is often faced in conducting an analysis of organizational performance is determining performance parameters based on the results of meeting the goals and objectives of the organization, especially those associated with public organizations having their own measures to assess performance.

Performance appraisal is one of the bases. Different matters as stated in the Gorontalo Mayor Regulation Number 29 of 2018 concerning Additional Income for Civil Servants that employees who often leave their jobs during working hours will get a deduction from the TPP they will receive. This is as explained in the regulation where for the performance appraisal based on the main task, each employee should have a work weight of 30% completion of the task, and the calculation is determined as follows:

- a. Complete more than 40 tasks worth 100,
- b. Complete 20 to 39 assignments worth 75,
- c. Complete 10 to 19 assignments worth 50,
- d. Complete less than 10 tasks worth 25.

Furthermore, the indicator based on working period based on the results of interviews shows that employees have been able to maximize employee performance. This is because the work period for completing the tasks/problems at hand is one to two days if all the requirements set have been met by the service user. But solving a problem

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usually depends on the type of problem at hand. If it requires a more in-depth study, it will take a relatively long time or more than one day.

In addition, the existence of a period of time to produce quality work is a top priority for every employee at work. This is because by paying attention to the existence of a working period, we have shown a sense of responsibility for the duties assigned by our superiors or in other words, we have utilized work time effectively and proportionally.

Apart from that, the provision of additional income allowances should contribute to improving performance through quality work results. But in fact, the researchers found that they have not made a real contribution to employees, especially low-class employees. The results of the interview showed that the quality of work produced by employees in this environment still needs to be improved. Because there are still many employees who have not been thorough in their work.

This is indicated by the results of employee performance appraisals where there are still around 77% of employees who produce a high level of work effectiveness, while the remaining 33% of employees produce sufficient work effectiveness. This is due to the fact that there are still employees at the Gorontalo City Bappeda Office who do other tasks/jobs, aside from outside their duties to increase income in order to meet the necessities of life, there is a mixture of side jobs and their main jobs which causes employees to often make mistakes due to inaccuracy in their work.

From this description it can be concluded that the implementation of the policy of providing additional income allowances for employees at the Gorontalo City Bappeda Office still needs to be improved. Because the research results show that there are

several indicators that have not been implemented optimally in accordance with the regulations as explained in the Gorontalo Mayor Regulation Number 29 of 2018 concerning Additional Civil Servant Income, where the performance is assessed based on action achievements which include work discipline, main tasks and employee functions. , quality of work results, length of time of work, adherence to work regulations, responsibilities, teamwork, and performance results which include productivity, effectiveness, efficiency, performance benefits, and working speed.

The measurement of the implementation of the policy can be seen from two things, namely: first seen from the process, by questioning whether the implementation of policies is in accordance with what is determined (design) with reference to action policy [1]. This additional income allowance is influenced by several aspects including the level of satisfaction and motivation of the employees. The provision of income-enhancing allowances should have a positive impact on performance improvement which is manifested in the performance achievement report showing a fairly good level of achievement, but in fact there are still many duties and responsibilities of employees that are not optimal and in accordance with what is expected, this shows in implementation the level of loyalty of employees to the organization still needs to be improved.

Additional income allowance is an incentive given in the form of additional income based on the results of one month's performance beyond the salary received legally in accordance with statutory provisions in providing allowances for additional income to employees in Bappeda Office of Gorontalo City. Based on the results of the study, it can be concluded that the

factors that influence performance are job performance, job skills, and leadership.

### **Work performance**

In organizations, both private organizations and government organizations, there are elements that are expected to achieve goals efficiently and with good management. These elements are human and material, both of which are very important management elements, especially the human element, because this element plays an important role in moving the other elements in order to achieve the organizational goals. The achievement of efficiency and effectiveness can be successful if every user of time, energy and other resources can contribute optimally to an organizational goal which is largely determined by the ability of the workforce or employees. Change and organizational development are basically related to the terms put forward. The goal is sometimes written formally but sometimes it only appears in action. Job performance is an important and attractive issue for every organization, both government and private

In government organizations, work performance is one of the factors that can affect the provision of income-adding benefits. This is due to the systemic assessment of the work performance of the State Civil Apparatus, which emphasizes the measurement of the level of achievement of the Employee Work Goals or the level of achievement of the work (output) that has been planned and agreed upon between the Appraisal Officer and the State Civil Apparatus which is assessed as a work performance contract. The results showed that in giving TPP, what needs to be considered is the work performance of each employee who is produced every period. Each employee is obliged to prepare Employee Work Goals as a plan for the implementation of job duties, in

accordance with the details of the duties, responsibilities and authorities that have generally been defined in the organizational structure and work procedures.

Employee Work Goals are prepared and established as an operational plan for the implementation of job duties, with reference to the organization's annual Strategic Plan (Renstra) and Work Plan (Renja), which contains what activities will be carried out, what results will be achieved, how many will be produced, and when to finish.

Each job assignment activity to be carried out must set targets as a result of work that must be realized, taking into account the aspects of quantity/output, quality, time and may be accompanied by costs. Furthermore, if the indicators of work performance are good, it can be ascertained that the resulting performance will also improve so that the additional income allowance which will be given to the relevant employee is right on target. Assessment of work performance of State Civil Servants is strategically directed as controlling productive work behavior required to achieve agreed work results and not an assessment of the personality of an employee.

### **Employee Skills**

The most important factor that affects performance is the work ability of employees. Ability to show a person's potential to perform a job or task. Potential refers to a person's physical and mental abilities to do a task and not what that person will do. Ability plays a major role in individual behavior and achievement.

Judging from the expertise of employees based on the results of research shows that employee expertise is one of the factors that can affect the provision of additional income allowances. This is because employee expertise can be an indicator in

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measuring an employee's performance. An employee without skills produces a poorer performance than an employee with expertise. The higher the expertise, the higher the results or the level of achievement of the employee's work. Employees at work are required to be able to carry out the tasks assigned to them. Whether or not the results achieved are influenced by the level of ability of the employees themselves in understanding and mastering the assigned tasks. The level of understanding of the tasks given will have an impact on the output produced by employees in accordance with their responsibilities.

Basically, employee expertise is an individual thing. Each individual will have a different skill level depending on the ability and experience. Job expertise has great benefits for individuals, government and society. For individuals, work expertise can increase their performance so that they get remuneration in accordance with their performance.

### **Leadership**

Apart from expertise, another factor is employee leadership. Leadership is one of the factors that can affect the provision of additional income benefits. This is because in carrying out their duties, leaders often provide rewards and provide additional income benefits for employees who carry out work that is full of responsibility and who work outside of working hours. Regarding the granting of promotion for employees, it has been carried out in accordance with the provisions of the applicable laws. However, the provision of additional income allowances for employees is still far from what was expected, namely that it has not been able to meet the needs of employees and their families.

In addition, the delivery of messages or news from the leader to the employees

will be more effective if it is done in person, so that there are no mistakes during the implementation of the task. Leaders always provide advance information about the work plan or work agenda of the organization.

The delivery of messages or news is indirectly considered ineffective because there is no two-way communication which can result in a lack of understanding in carrying out tasks. Likewise in terms of delivering information about additional income allowances. Where the leadership said when to receive the TPP or not. The performance measurement instrument is a tool used to measure the individual performance of an employee which includes: 1) job performance; 2) skills; 3) leadership [4].

The benefits of increasing performance are felt if it has become work behavior, so that work behavior based on performance can achieve high work performance. Job performance is the level of success of employees in completing their jobs. Job performance is not an individual characteristic, such as talents or abilities, but is a manifestation of the talent or ability itself. Job performance is a manifestation of ability in real form.

Job performance is the work achieved by employees in carrying out tasks and jobs that come from the organization. One of the considerations for a State Civil Apparatus in a career to a higher level of office is based on the work performance assessment/job implementation assessment list (DP3) which is basically an assessment of his direct superior on the implementation of the work of the State Civil Apparatus concerned and shows work targets related employees (SKP).

Leadership as a process in various ways to influence people or groups of people to achieve common goals, is



closely related to the work to be carried out and the cohesiveness of the people they lead. In addition to his ability to carry out this role, a leader is required to be able to adapt to circumstances so as to allow him to benefit from his various characteristics, in the form of a desire to accept responsibility, the ability to be perspective and objective, the ability to communicate and the ability to determine priority scales.

### CONCLUSION

1. The evaluation of the additional income provision policy is not in accordance with Gorontalo Mayor Regulation Number 29 of 2018 concerning Additional Income for Civil Servants.
2. Factors that affect performance, namely: a) work performance. Each employee is obliged to prepare Employee Work Goals as a plan for the implementation of job duties, in accordance with the details of the duties, responsibilities and authorities that have generally been defined in the organizational structure and work procedures; b) work skills. This is because employee expertise can be an

indicator in measuring an employee's performance; c) leadership. In carrying out his duties as a leader, he often provides rewards and additional income benefits for employees who carry out their work with a full sense of responsibility or work outside working hours.

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