

**IMPLEMENTATION OF ADDITIONAL EMPLOYEE
INCOME POLICIES (TPP) OF STATE CIVIL SERVANTS
IN THE BENGKULU PROVINCIAL GOVERNMENT
ENVIRONMENT** *For Implementation of Public Policy Additional Income of
Civilin Bengkulu Province*

Abstract. The purpose of this study was to determine and analyze the implementation of the Employee Additional Income policy in Bengkulu Province. This type of research is descriptive qualitative. The type of data used is primary data obtained through interviews and documentation studies. Respondents or informants in this study were state civil servants in the Bengkulu Provincial Government who received additional employee income. The data analysis method used is descriptive analysis and qualitative analysis. Based on the results of data analysis, the results show that: (1) Provisions for the provision of Employee Additional Income in the Provincial Government of Bengkulu are calculated based on the determination of work weight, work performance and employee discipline, as stated in the Bengkulu Province Regional Regulation concerning Providing Additional Income for Bengkulu Provincial Government Employees; and (2) The mechanism for providing Additional Employee Income within the Bengkulu Provincial Government has been implemented in accordance with the operational standards for improving employee welfare within the Bengkulu Provincial Government, namely based on the Bengkulu Provincial Regulation concerning Providing Additional Income for Bengkulu Provincial Government Employees.

Keywords: Additional Income, Civil Apparatus, Bengkulu Province.

Introduction

In public organizations, performance issues that are still not optimal have now become the center of government attention. This is done by changing and updating the system and performance assessment instruments. In order to improve and improve the performance of the public apparatus, the government has implemented a policy by establishing a system of additional employee stages (TPP). Additional admissions to employees who are given the basic salary salary. The employee enhancement stage (TPP) is to serve service imbalances against the performance of civil servants serving employees.

In order to improve and improve the performance of the public apparatus, the government has implemented a policy by establishing a system of additional employee stages (TPP). Additional admissions to employees who are given the basic salary salary.

Additional employee stage (TPP) is to present service imbalances to the performance of civil servants who report their performance. This means that additional employee stages are given if a civil servant has a good performance in a field of work. Although, the increase in employee phases can not be guaranteed will eliminate the possibility of practice deviations if not balanced with reward and punishment policy (*reward and punishment*) and Tutorial Assessment Team free employee performance (*independent*) and working properly.

The additional employee stage is the addition given to PNS and CPNS who provide service and performance. The regional performance allowance is a refinement of the existing allowances and will become a specific allowance to spur performance and ensure fairness in offering allowances. The provision of regional performance allowances implements bureaucratic reform and is in line with the rapid development of the times, the increasingly complex problems owned by the state, so as to achieve *good governance and governance*.

The provision of additional employee stage (TPP) that is good must fulfill the principle of justice, both internally and externally. Internal justice in the sense of tougher work should address the higher imbalance, while external justice means equality with employees in the private sector. Thus, the implementation of the employee stage enhancement system (TPP) is not a stand-alone one, but as part of bureaucratic reform. The employee stage enhancement system (TPP) that is effective in an organization is the accuracy of the organization in determining the choice of employee stages (TPP) according to the needs of the organization (Anggarini & Puranto, 2010).

In Bengkulu Province, employees receive *rewards* beyond the basic salary in the form of additional Employee Income (TPP). TPP This allowance is given to 1,984 civil servants / ASN in Bengkulu Province. TPP with the maximum ceiling provided by the Bengkulu Provincial Government of Rp. 35,000,000 per month and the lowest ceiling is Rp. 800,000 per month. This is based on the Decree of the Governor of Bengkulu Number 73 of 2016 concerning Providing Additional Employee Income within the Bengkulu Provincial Government. Based on the formula set by the Civil Service Agency and Human Resources (BKSDM) of Bengkulu province, the value of TPP calculated based echelon, position, class rank and workloads, including discipline as well as the performance of individual civil servants / ASN (BKD Bengkulu province, 2018)

Problems

The formulation of the problem is a question that arises and the answers will be sought through data (Sugiyono, 2015: 35). From the background description above, the research issues to be discussed are: How to implement the Additional Income policy

Employee(TPP)in Bengkulu Province, seen from the terms and offers?

Literature

Review: PNS Compensation Structure The

purpose of compensation imposed for Civil Servants (PNS) refers to Law Number 43 of 1999 concerning Personnel Principles Article 7 paragraph (2) which reads: "The salary received by civil servants must be able to spur productivity and guarantee his welfare ". Thus, it is clear that the main purpose of civil servant compensation is productivity and guaranteed welfare.

In this policy, the government is not too concerned about the government's ability to attract and retain high-quality and competent personnel required by the state. In fact, every time a CPNS is received, the number of applicants is always far more than the number needed, and it is alleged that many candidates are willing to pay to be accepted as CPNS. Likewise, almost no civil servants who resigned as civil servants before retirement are placed because they feel they are not able to carry out their civil servant duties (Haposan, 2008). This happens because Law Number 43 Year 1999 does not find any articles regulating how the form of compensation system will boost the productivity of civil servants.

In the current reality, the compensation structure (salary) for civil servants is very complex, making it difficult to be used as a performance barometer for a civil servant. This is in line with the opinion of Prosojo et al (2007: 73) which explains that the payroll structure for civil servants in Indonesia is currently very complex and lacks transparency and is less simple. In this particular case, compensation in the form of allowances includes the areas and types of payments that vary between departments or ministries and projects or activities. The activity allowance in some cases is the main contribution to remuneration for certain officials.

Such a complex civil servant compensation system, it is difficult to formulate and link compensation to civil servant performance. Each allowance provided has no clear formulation and conditions. Civil servants who get more allowances do not reflect better job performance, so that benefits are independent of the *input* and *output* of civil servants (Prasojo et al, 2007: 74).

Based on Government Regulation Number 30 of 2015 concerning the Seventeenth Amendment to Government Regulation Number 7 of 1977 regarding Salary Regulations for Civil Servants, it is pity that the structure of the salary or compensation received by civil servants is as follows.

1) Basic

Salary The basic salary for civil servants is regulated by a Government Regulation. Determination of the basic salary at the rank and class / room of payroll as well as the length of service that civil servants have.

2) Periodic Salary Increase The

system for periodic salary increases is set at a rate according to class and length of service. As the name implies, this system is carried out periodically and given after reaching the specified class tenure and submitting a "fair" average job. In other words, civil servants who are given a salary deferment who meet these requirements have reached the length of service and have job criteria (SKP) with the minimum criteria sufficient.

3) Increase in Special Salary

An increase in salary which is given as a token of appreciation to civil servants for the results of implementation in the "very good" category. This special salary increase is only given to employees who have clearly become role models for employees in their work environment. This is decided by the head of the related agency / institution.

4) Allowances

received by civil servants are regulated in government regulations which consist of family allowances, food allowances, allowances for structural positions, allowances for functional positions, expensive allowances, work risk allowances, price index allowances and repair allowances. All provisions regarding allowances are regulated either in the form of government regulations, presidential regulations or in the form of other statutory regulations.

5) Honorarium

Honorariums are usually received by civil servants through the implementation of programs and activities at each agency / institution, the number of which is invincible under existing regulations.

6) Other compensation

In addition to the types of compensation previously mentioned, other types of compensation are provided to civil servants from the pension program, old age savings, home savings, health insurance and the Jamkesmas health insurance program.

Additional Employee Income (TPP) as a Form of Civil Servant Compensation

According to Law number 14 of 2005 concerning Employees, Lecturers and ASN / PNS, the statement that performance allowances are additional income outside of salary which is equivalent to one employee's basic salary at the level, years of service and the same qualifications allocated from APBN and / or APBD funds. Every employee who performs certain activities will get a performance allowance. Performance allowances are only given to employees in accordance with government regulations.

According to Mulyasa (2012: 33) performance allowances are a process of acknowledging that someone has the competence to carry out services or jobs in certain organizations. In

etymologically derived from the performance benefits and professional benefits. The online dictionary is money or goods used to support, additional income outside of salary as help or support. Whereas online professions are fields of work that are based on certain expertise (skills, professionalism).

Performance allowances are a wage system that fosters salaries, merit incentives and employee bonuses in a government agency. This system varies from one agency to another, usually in related services that provide performance allowances to employees (Subanegara, 2012: 91). For civil servants, performance allowances mean not working outside the salary which shows a performance appraisal system (Effendi, 2009: 12).

Based on some of the opinions above, compensation can be provided that other than in the form of wages or also in the form of allowances or facilities that are managed with money and given regularly by labor agencies or institutions. Compensation is a very important issue, because compensation is precisely the compensation for someone wanting to become an employee of a certain agency or institution. Thus it can be concluded that performance allowances are additional basic salary salaries given to someone who works on the basis of vocational or professional skills in a particular field.

According to Kemenpan (2011: 3), the purpose of performance allowances for employees is to encourage quality human resources, provide productive human resources, so as to prevent civil servants from moving to the private sector, form service-oriented behavior, and reduce the potential for acts of corruption, collusion, and Nepotism (KKN).

According to Kertadikara (2011: 127-128), the purpose of offering performance allowances is as follows:

1. Obtaining quality human resources.
2. Maintain a good employee and achievement and prevent *turnover* (turnover) employees.
3. Gaining a competitive advantage.
4. Motivating employees to behave as desired by the institution or agency.
5. Creating justice between employees based on performance and work performance.
6. Controlling costs.
7. As a means to achieve the vision and mission as well as the goals and objectives to be achieved by the agency.

According to Subanegara (2012: 102), the objectives of offering performance allowances are as follows:

1. Building a good image of an agency or institution (*building good image*).
2. Guaranteeing employees (*welfare*).
3. Provide motivation to employees (*motivations*).
4. Maintaining the existence of employees in agencies or institutions.

The goal of presenting performance allowances to civil servants that the government wants to achieve based on the various objectives above is the formation of a performance allowance system that can encourage increased professionalism and performance of civil servants as well as corruption to not commit corruption (Kemenpan, 2011: 4).

Provisions for the Granting of

Additional Employee Income Tax (TPP) are all additional payments from legal income beyond the basic salary as a form of compensation provided to improve the performance of civil servants. Aspects of the TPP Policy based on the Regulation of the Governor of Bengkulu Number 73 of 2016 concerning Granting Additional Income for Civil Servants in the Environment of Bengkulu Province, are as follows:

- 1) The requirements for granting TPP are provisions that must be met by civil servants in receiving additional stages employees within the Regional Government. The indicators measured are:
 - a) Position
 - b) Job performance
 - c) Discipline
 - d) Workload
 - e) Working conditions
 - f) Working location
 - g) Scarcity of professions
- 2) TPP payment mechanism is a standard operating procedure in providing additional stages for civil servants within the local government. The indicators measured are:
 - a) Calculation of TPP
 - b) Amount of TPP
 - c) Payment of TPP

Analytical

Framework Framework is *aderivative* of the theoretical basis, but is more specific because the variables are adjusted to the actual research situation. This research is focused on the additional staff policy (TPP) in Bengkulu Province. Figure 1 illustrates that providing additional employee stages is aimed at improving employee performance and at the same time their welfare. The policy of presenting employee stages refers to the provisions that take care, take care of the terms of providing and providing additional stages. The aspects of presenting the TPP take care of the principles of the system, fair, decent, competitive and transparent

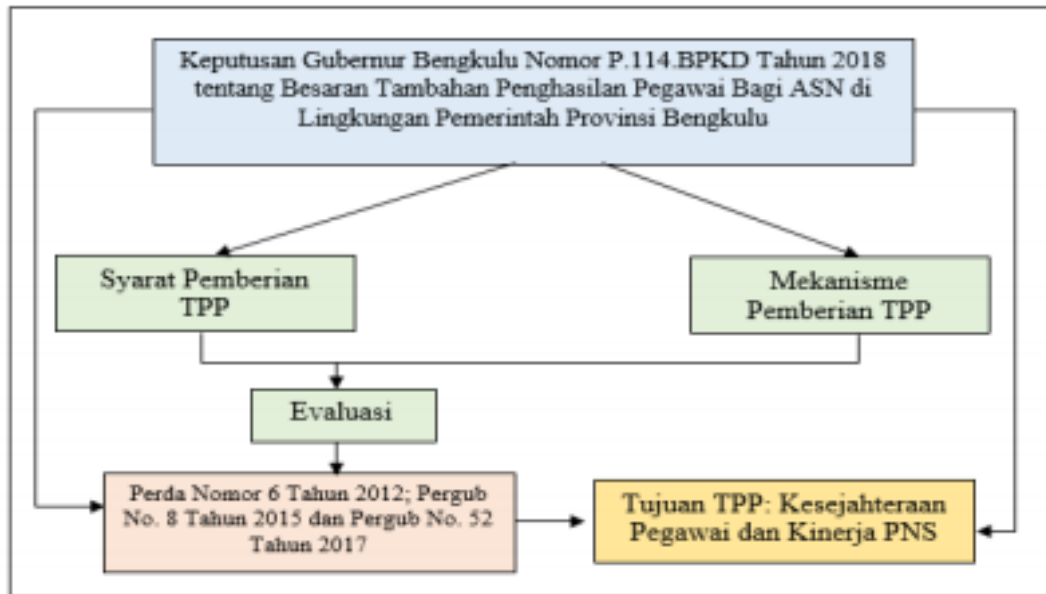


Figure 1. Analysis Framework of

Research Methods The

type of research used is descriptive qualitative research. Descriptive research is research that describes or describes a number of variables relating to the problem and object under study without questioning the relationship between variables as an exploration and improvement effort (Sugiyono, 2014). Descriptive research can also be interpreted as a problem procedure, investigated by describing or describing the condition of the subject or research object in the form of people, institutions, society and others at the time the research was held (Ghozali, 2013).

The reason for using a qualitative descriptive research design in this study is because according to him it is appropriate in explaining problems related to the Additional Policy of Civil Government Income in the Bengkulu Provincial Government.

According to Sugiyono (2014), descriptive analysis is an analysis that explains and describes research variables based on field results. In order to make it easier to explain and explain descriptive analysis, descriptive statistical analysis is used such as a frequency distribution table that describes the average value, lowest value, lowest value and proportion. Qualitative analysis is a cyclical analysis process that is carried out while the researcher is in the field (*in an ongoing analysis*) and after the researcher leaves the research field (Sugiyono, 2014).

Research Results

Additional Employee Income (TPP) is an addition given to ASN and ASN candidates in the Bengkulu Provincial Government by the Bengkulu Provincial Government outside of salaries and allowances in order to improve employee welfare based on the invitation regulation. The TPP is intended to improve the performance of ASN and ASN Candidates, improve the quality of service to the community, and improve employee welfare and increase employee discipline.

1. Requirements for Additional Employee Income

Granting additional employee stages based on rank / class of employees. The provision of additional employee stages is given a basic salary, while the basic salary is calculated from the length of service, rank and class of employees. In accordance with PP No.11 of 2011, the amount of additional employee stages for employees is equivalent to one monthly base salary. The higher the rank / class of employees, the greater the basic salary received and the greater the additional stages of employees compared to employees who have a low tenure and rank / class.

The presence of employees is an evaluation of the implementation of employee responsibilities carried out by the employee's direct supervisor (school principal), so that the principal will provide supportive recommendations in providing additional employee stages. If an employee is unable to show proof of attendance in accordance with the applicable provisions, namely the Decree of the Director General of Education Number 7394 of 2016 concerning Technical Instructions for Additional Channels for the Employee Employee Stage, then the additional employee stages are not given

The provision of additional employee stages has been carried out with the existing provisions in accordance with the technical instructions for the distribution of additional employee stages. In fact, all employees who have met the predetermined workload and have good behavior, will get an additional employee level equal to the basic salary of the employee and an employee with a higher rank / class will get an additional employee stage that is larger as well as the base salary. received.

Additional Employee Income (TPP) can also affect employee performance. Additional Employee Income (TPP) is an integral part of the bureaucratic reform policy, and is motivated by the awareness and commitment of the government to realize *clean and good governance*. However, at the level of implementation, changes and reforms carried out in the framework of clean and authoritative governance are unlikely to be implemented properly (effectively) without proper welfare of the employees who oversee them. Changes and updates are performed to improve the impression of government during this update that are updated with several indicators, poor quality of

public service (slow, there is no certainty of rules or laws, beating around the bush, arrogant, asked to be served(*stylefeudal*), (2) is loaded with the behavior of corruption, (3) the poor quality of discipline and Supplemental Income Employees (TPP) of the state apparatus, (4) the quality of government management unproductive, ineffective, and inefficient, and (5) the quality of public services that are not accountable and transparent.

Giving A good additional employee income (TPP) must meet the principle of justice, both internally and externally. Internal justice in the sense of tougher work should address higher imbalances, while external justice in terms of equality with the salaries of employees in the private sector. Employee Income Supplement System (TPP) is not a penny self, but as part of bureaucratic reform. Employee Income Supplement System (TPP) which is effective in an organization is the accuracy of the organization which determines the choice of Additional Employee Income (TPP) according to the needs of the organization (Anggarini & Puranto, 2010).

2. Mechanism for Providing Additional Income for Civil Servants

Based on the results of the research, it is known that handing over TPP in Bengkulu Province has been going well. This result was caused by distributing questionnaires to respondents and the results of interviews with research information. On average, respondents and research information provide very good or very high answers to the TPP granting policy.

Three dimensions of eligibility items were asked, most of the government employees stated that the professional allowance provided had met a decent standard of living. The professional allowance received by employees has been able to increase the standard of living of employees, so that the minimum needs of employees are met. Fulfilling the needs of these employees will enable employees to carry out their duties so as to produce high performance.

The professional allowance can increase motivation in the workshop in accordance with the facts in the field after receiving the professional employee allowance, employees are more active in teaching so that they can improve student academic achievement and employee achievement. The professional allowance can increase the productivity of the indicator as measured by the other two indicators. These results illustrate that offering professional allowances has had a positive impact on employee morale, resulting in higher productivity. This condition means that the regulation of the allowance for the civil servants such as employees has been able to achieve the expected goals.

The indicator with the lowest average score is the professional allowance to increase employee competence. These results illustrate that not all employees who receive professional allowances have work to improve their competence especially to increase

formal education. Most of the civil servants stated that the level of education they had was sufficient to support their work, let alone the scientific field of employees according to their field of study. This condition occurs because the professional allowance that he receives is used to fulfill the basic needs of himself and his family.

Employee welfare improvement is manifested in the form of offering Additional Employee Income (TPP). The mechanism for granting stages for civil servants in the Bengkulu Provincial government is carried out in accordance with the operational standards for improving employee welfare in the Bengkulu Provincial Government according to the Bengkulu Governor Decree Number P.114 of 2018 concerning the TPP in Bengkulu Province, namely: presenting TPP at the weight of the position performance and discipline (attendance level).

The administration of the TPP in Bengkulu Province is administratively based on the Decree of the Governor of Bengkulu Number P.114 of 2018 concerning the Size of the TPP in Bengkulu Province. Related to the factors that influence the provision of additional stages for civil servants in Bengkulu Province are the factors of position weight, results of employee performance appraisals and employee discipline.

Conclusion

Based on the results of the research and discussion described in the previous chapter, it can be summarized as follows: 1. Requirements for providing Additional Employee Income (TPP) within the

Bengkulu Provincial Government are calculated based on the determination of position weight, work performance and employee discipline, which is stated in the Governor's Decree. Bengkulu Number P.114 of 2018 concerning the amount of TPP in Bengkulu Province.

2. The mechanism for providing additional employee income (TPP) within the Bengkulu Provincial Government has been carried out in accordance with the operational standards for improving employee welfare in the Bengkulu Provincial Government, namely based on Bengkulu Governor Decree Number P.114 of 2018 concerning the amount of TPP in Bengkulu Province.

The suggestion

policy of offering Additional Income (TPP) is seen from the aspect of determining the requirements and giving it, in general it has been running adequately. In connection with these results, the suggestions that can be given are:

- 1) Evaluating and determining the requirements for presenting TPP that are easily fulfilled by employees, so that the implementation of presenting TPP is easy to implement.

- 2) The mechanism for presenting the TPP should continue to refer to the stipulated provisions, both internal regional regulations and higher statutory regulations.
- 3) Granting TPP takes into account other factors such as place of assignment, scarcity of professions, so that employees get high appreciation for the profession they have lived.
- 4) In order to avoid uncertainty between employees in obtaining TPP, presenting TPP also uses it on the quantity (many of) the main duties and functions of employees, not only based on echeloning positions.

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