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## **Effectiveness of Additional Income for ASN at BKPSDMD Makassar City**

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**Abstract**---Essentially, awarding the Employee with Additional employee Income (TPP) is expected to improve the welfare and performance of ASN to support development in Makassar and to provide better public services in Makassar. Therefore, this study aims to find out the Effectiveness of Providing Additional Employee Income (TPP), especially for ASN at BKPSDMD Makassar City, whether it has been effective in improving ASN performance or not. The research method used in this research is descriptive qualitative and descriptive quantitative data to optimize the result of the research findings. Interviews, observation, questionnaires, and document reviews are used to collect the data. The data analysis technique collects the data from the results of interviews, observations, questionnaires, and document reviews which are then presented systematically in descriptive form. The result shows that providing additional employee income (TPP) for ASN at BKPSDMD Makassar City has been effective, especially in improving the welfare of ASN. On the contrary, it is ineffective in terms of employee discipline. This is because the Leaders at BKPSDMD Makassar City do not set an excellent example regarding discipline. Moreover, Leaders are expected to set a good example of discipline and supervise the ASN. They are expected to supervise by ensuring the presence of the ASN in the room, the implementation of related tasks, and conducting evaluations related to ASN discipline by being clear and decisive in applying the rules.

**Keywords**---effectiveness of additional income, welfare, employee performance.

## **Introduction**

The stipulation of Makassar Mayor Regulation Number 58 of 2020 concerning Amendments to Makassar Mayor Regulation Number 90 of 2019 concerning Additional Income for Civil Servants in the Makassar City Government Scope aims to improve the welfare and performance of ASN. Improving welfare in question is equal distribution of Employee Income Supplement (TPP) and performance in question is the achievement of Employee Work Targets (SKP), work discipline, and concern for organizational performance. Provision of Additional Employee Income (TPP), several indicators must be met by ASN to get Additional Employee Income (TPP), namely 70 percent work productivity and 30 percent discipline. For ASNs who are not productive at work or their work activity reports are below 50 percent, then the ASN only gets an additional employee income (TPP) from the weight of attendance, and ASN who are not disciplined to come and go home from the office by the time that has been set will be subject to a reduction in additional sanctions. Employee Income (TPP) which has been regulated in Makassar Mayor Regulation Number 58 of 2020 concerning Amendments to Makassar Mayor Regulation Number 90 of 2019 concerning Additional Income for Civil Servants in the Makassar City Government Scope.

To measure and determine the level of productivity and discipline of ASN to be the basis for providing Additional Employee Income (TPP), the Makassar City BKPSDMD which became a facilitator in supporting the smooth running of the policy gave birth to innovations called E-Niaja and E-Kinerja. E-Niaja serves to provide data and information regarding ASN attendance records through the integration of the work process of facial scan machines available in each ASN work area and E-Kinerja serves as an infrastructure in reporting work activities by the workload and additional tasks given by the leader in charge. then the leader in charge of the ASN will validate the work activities that have been reported by analyzing the truth.

To improve the performance of ASN according to the results of the research has been carried out by [Najoan et al. \(2018\)](#), regarding the Effect of Performance Allowance on Employee Performance at the Minahasa Regency Agriculture Office, it shows that with the employee performance allowance, employees will be motivated to work optimally so that it affects employee performance improvement at the Minahasa Regency Agriculture Office. In line with the results of this study, according to [Rusilawati & Irawan \(2014\)](#), in their research results stated that "direct incentives can spur employees to improve performance, or how employees feel motivated to carry out their duties and are oriented towards better work results". The results of the above study examine the effect of providing performance allowances and incentives in improving performance, while researchers will examine the effectiveness of providing Additional Employee Income (TPP) for ASN at the Makassar City BKPSDMD which does not only focus on one variable but two variables, namely welfare and ASN performance.

## Method

The research method is an instrument in determining the research procedure to be carried out. The type of research used is descriptive qualitative that utilizes qualitative data obtained and described descriptively, qualitative data in question is data obtained from observations and interviews. This research is also supported by descriptive quantitative data to sharpen and present quality research results. The quantitative data in question is data obtained from questionnaires distributed to ASN at the Makassar City BKPSDMD as a sample, where the contents of the questionnaire are in the form of questions that will later be answered and support the research results.

### Data collection technique

- Interview
- Observation
- Questionnaire
- Document Review

### Data analysis technique

- Data Reduction
- Data Presentation
- Data Verification

## Quantitative data analysis techniques

Information:

- P = Percentage
- F = Frequency
- N = Number of Respondents

### Data Validity

- Member Chek
- Research Instruments

## Results

Overview of the Makassar City Regional Personnel and Human Resources Development Agency. Based on Makassar City Regulation Number 8 of 2016 concerning Regional Apparatus Organizations, the Makassar City Regional Personnel, and Human Resource Development Agency has the task of assisting the Mayor in carrying out the supporting functions of Government Affairs in the field of staffing and education and training which are the regional authorities. Makassar City Personnel and Human Resources Development Agency in realizing the Makassar City Government's vision, namely "Realizing a World City for All, Building a World City Hallway", the strategic issue faced is improving the

performance of local government officials through fostering and developing human resources for personnel and ASND management to be able to carry out the function of community service optimally and excellently. In carrying out these duties and functions, based on the Makassar City Regional Regulation Number 8 of 2016, the Regional Personnel and Human Resources Development Agency has an organizational structure/equipment consisting of, as follows:

The organizational structure of the Regional Personnel and Human Resources Development Agency consists of the Head of the Agency and the Secretariat, consisting of the Planning and Reporting Subdivision, the Finance Subdivision, and the General and Personnel Subdivision. Procurement and Information Sector, consisting of the Sub-sector of Procurement and Appointment of State Civil Apparatus, Sub-Sector of Data and Information, and Sub-sector of Professional Facilitation of State Civil Apparatus (Ben-Nasr & Ghouma, 2018; Jeyabalan et al., 2021). The Field of Career Development and the Rights of the State Civil Apparatus consists of the Sub-sector of Rank, Position, and Rights of the State Civil Apparatus, the Sub-sector of Transfers and Promotions, and the Sub-sector of Pension Security and Old Age Security. The Education and Training and Competency Development Division consists of the Need Analysis and Training Cooperation Sub-sector, the State Civil Apparatus Education and Training Sub-sector, and the Career Pattern and Competency Development Sub-sector. Performance and Award Sector, consisting of the State Civil Apparatus Performance Appraisal Subfield, State Civil Apparatus Award Subfield, and State Civil Apparatus Protection, Termination, and Discipline Subfield.

Based on the observations and document reviews that have been carried out, the researchers obtained data from the Makassar City BKPSDMD ASN totaling 69 people, the data are as follows:

- Number of ASN by Gender  
There are 43 male ASNs and 26 female ASNs. The highest number of ASN is male ASN as many as 43 people.
- Number of ASN by Rank/Class  
There are 11 ASNs with the rank/class of Trustees/IV.a, 11 people of Tk.I/III.d stylists, 12 stylists/III.c, 5 young stylists of Tk.I/III.b, Young/III.a as many as 13 ASN, Tk.I/II.d Organizers as many as 2 people and Regulators/II.c as many as 2 people. The highest number of ASN is ASN who has the rank/class of Tk.I/III.b Young Arrangers as many as 12 people.
- Number of ASN by Echelon  
There are 1 echelon II.b ASN, 1 echelon III.a, 4 echelon III.b and 15 echelon IV.a.
- Number of ASN by Age  
5 people aged 20-30 years old, 15 people 30-40 years old, 19 people 40-50 years old and 17 people 50-60 years old. The highest number of ASN is ASN who have the age of 40-50 years as many as 19 people.
- Number of ASN based on Additional Employee Income (TPP)  
ASN who have additional income of Employee Income (TPP) of Rp. 1.000.000-Rp. 3,000,000 for 4 people, Rp. 3,000,000-Rp. 6,000,000 as many as 36 people, Rp. 6,000,000-Rp. 9,000,000 as many as 14 people, Rp. 12,000,000-Rp. 15,000,000 for 1 person and Rp. 15,000,000-Rp.

25,000,000 as much as 1 person. Most ASNs are ASNs who have an additional income of Rp. 3,000,000-Rp. 6,000,000 as many as 36 people.

### **Data derived from interviews**

The informants who were interviewed were 8 people, where the ASN was a sample representative from the level of position and rank/class. The 8 ASN in question is Mr. Munandar, S.H., M.Si as the executor of the duties of the Secretary of the Makassar City BKPSDMD, Mr. Drs. Kadri Danreng, MM representative of Widyaaiswara, I Dewa Gede Widya Darma, SSTP, M.Si representative of the Head of Division, Abdul Rachman Saleh Syamsuddin, S.Sos representative of the Head of Sub Division, Mrs. Suranty Djabbar, SE representative of the Head of Sub Division, Mrs. Erika Laela Bahasoan, SSTP, M.Si the ASN Group IV representative, Mr. Mahmud Fahmy, A.Md.Kom the ASN Group III representative and Mrs. Nuraeni as the ASN Group II representative.

### **Data derived from a questionnaire**

The type of questionnaire distributed was electronic (google form) with a percentage rate of 81% of the number of ASN in the Makassar City BKPSDMD and 56 people who filled out the questionnaire. ASN who did not fill out the questionnaire as many as 13 people, so the level of ASN who did not fill out the questionnaire with a percentage rate of 19%.

### **Data analysis results**

Provision of Additional Employee Income (TPP) for ASN at the Makassar City BKPSDMD must be effective in improving the welfare and performance of ASN. In this section, the researcher will describe the data obtained in the field in the form of interviews, observations, documentation, questionnaires distributed via electronic (google form) conducted at the Makassar City BKPSDMD regarding the Effectiveness of Providing Additional Employee Income (TPP) for ASN at the City BKPSDMD Makassar which includes variables of welfare and performance of ASN and review of documents related to research. The following is an explanation of the results of research that has been carried out as follows: The first activity carried out by the researcher to obtain data was to distribute a questionnaire containing questions related to the research focus. The distribution of the questionnaires was carried out starting on May 5, 2021, the questionnaires distributed were in electronic form (google form) and the questionnaires were distributed to all ASN BKPSDMD Makassar City. The following are the results of the answers to the Makassar City BKPSDMD ASN who have filled out and answered the questionnaire that has been distributed ([Gogan et al., 2016](#); [Ghaly et al., 2015](#)).

### **Well-being**

Based on the results of respondents' answers regarding the increase in the welfare of ASN during the Additional Employee Income (TPP) who answered Strongly Agree as many as 38 people with a percentage of 67.86%, Agree as many as 17 people with a percentage of 30.36% and Disagree as many as 1 people with

a percentage of 1, 79%. This illustrates that the provision of Additional Employee Income (TPP) is effective in improving the welfare of ASN at the Makassar City BKPSDMD, although there is 1 ASN who feels that the Additional Employee Income (TPP) does not affect his welfare.

### **ASN performance**

ASN performance consists of several variables, the ASN performance variable in question is the achievement of the Employee Work Target (SKP), the discipline of ASN coming and going home from the office according to the schedule that has been set, and supporting organizational performance in this case the Government Agency Performance Accountability Report (LAKIP).

#### **Achievement of employee work targets (SKP)**

Based on the results of respondents' answers regarding the achievement of ASN Employee Work Targets (SKP) who answered Strongly Agree as many as 22 people with a percentage of 39.29%, Agree as many as 32 people with a percentage of 57.14% and Disagree with 1 person with a percentage of 1.79%. This illustrates that the provision of Additional Employee Income (TPP) is effective in achieving the ASN Employee Work Target (SKP) and there is 1 ASN who feels that the Additional Employee Income (TPP) does not affect the achievement of his Employee Work Target (SKP).

#### **Discipline**

Based on the results of respondents' answers regarding the discipline of ASN coming and going to the office on time during the Additional Employee Income (TPP), for discipline to come to the office on time, ASN who answered Strongly Agree with a percentage of 28.57%, Agree 39 people with a percentage of 69, 64% and Disagree with 1 person with a percentage of 1.79% and for discipline to go home ASN who answered Strongly Agree as many as 14 people with a percentage of 25.00%, Agree as many as 41 people with a percentage of 73.21% and Disagree as much as 1 person with a percentage of 1.79%. This illustrates that the provision of additional employee income (TPP) is effective in increasing discipline with the majority of disciplined ASN arriving and leaving the office on time, although there is 1 ASN who feels that the additional employee income (TPP) does not affect his discipline.

#### **Organizational performance (LAKIP)**

Based on the results of respondents' answers regarding ASN concern for organizational performance during the Additional Employee Income (TPP), ASN who answered Strongly Agree with a percentage of 50.00%, Agree as many as 27 people with a percentage of 48.21%, and Disagree as many as 1 people with a percentage of 1.79%. This illustrates that the provision of Additional Employee Income (TPP) is effective in making ASN more concerned about work at the Makassar City BKPSDMD, although there is 1 person who feels that the Additional Employee Income (TPP) does not affect his concern for work at the Makassar City BKPSDMD.

Based on the answers to several questions on the questionnaire, there was 1 ASN named Mr. Musmualim who had different answers. To obtain data and information from the ASN Researchers conducted interviews. The results of the interview that the researchers obtained were according to Mr. Musmualim, the provision of Additional Employee Income (TPP) had no effect on welfare, motivation, discipline, productivity and innovation at work, achievement of Employee Work Targets (SKP), concern and responsibility for the main tasks and functions and duties additional benefits given by the leadership and concern for work at the Makassar City BKPSDMD, and according to Mr. Musmualim, the honorarium is better than the Additional Employee Income (TPP). Mr. Musmualim also said that there was an oddity in the provision of Additional Employee Income (TPP) in which the lack of supervision of ASN work activity reports that could not be justified (Eliyana & Ma'arif, 2019; Liu et al., 2007).

The next activity is to obtain accurate and accountable data and information. Researchers conducted interviews with 8 ASN who had been selected based on the classification of positions and ranks/classes that represented the positions and ranks/groups with unscheduled time, adjusting the readiness of the ASN. Interview activities Researchers focused on obtaining data regarding the provision of Additional Employee Income (TPP) on welfare and performance variables. The following are the results of interviews conducted by researchers.

### **ASN welfare**

Based on the opinions of ASN who have been interviewed above, Provision of Additional Employee Income (TPP) has been effective in improving the welfare of ASN BKPSDMD Makassar City. Mrs. Nuraeni as ASN Group II, Mr. Mahmud Fahmy, A.Md.Kom as ASN Class III and Mrs. Erika Laela Bahasoan, SSTP, M.Si as ASN Group IV said that the Provision of Additional Employee Income (TPP) is effective because it is clear the nominal that will be paid. obtained and when it was obtained and Mr. Drs. Kadri Danreng, MM as Widyaiswara also said the value of Additional Employee Income (TPP) he received was not more than the honorarium he received during the honorarium system but the Additional Employee Income (TPP) was effective because it was clear that the value of Additional Employee Income (TPP) would be received. and the time it was received. Mr. I Dewa Gede Widya Darma, SSTP, M.Si as the Head of the Makassar City BKPSDMD ASN Rights Development Division said that the Provision of Additional Employee Income (TPP) did not affect their welfare because the income during the honorarium system was more than the Additional Employee Income (TPP), but he said the Employee Income Supplement (TPP) was effective because it was flat. Mrs. SURIANTY Djabbar, S, E as the Head of the Makassar City BKPSDMD Finance Sub Division and Mr. Abdul Rachman Saleh Syamsuddin, S. Sos as the Head of the Makassar City BKPSDMD ASN Awards Sub Division said that the Additional Employee Income (TPP) was effective in improving their welfare because it could meet the needs necessities, other necessities and more they can save. Mr. Munandar, SH, M.Si as the Acting Secretary of the Makassar City BKPSDMD said that the Additional Employee Income (TPP) was effective because the value to be received and the time of receipt of the Additional Employee Income (TPP) was certain, and the Additional Employee Income (TPP) was very transparent and accountable (Wei et al., 2020; Shim, 2010; Kazakov et al., 2021).

### **ASN performance**

Provision of Additional Employee Income (TPP) for ASN at the Makassar City BKPSDMD not only aims to improve the welfare of ASN but is also expected to improve ASN performance. The performance of the ASN in question is the achievement of the Employee Work Target (SKP), the discipline of ASN coming and going to the office according to the schedule that has been set, and supporting organizational performance in this case the Government Agency Performance Accountability Report (LAKIP).

### **Achievement of employee work targets (SKP)**

Based on the opinions of ASN interviewed above, the Provision of Additional Employee Income (TPP) has been effective for Makassar City BKPSDMD ASN in achieving its Employee Work Target (SKP) and justified by the leadership in charge of the ASN, before and after the Additional Employee Income (TPP) ASN Employee Work Target (SKP) is always achieved. Although the ASN Employee Work Target (SKP) is always achieved both before and after the Additional Employee Income (TPP), for the achievement of the Employee Work Target (SKP) it is different after the TPP is more accountable which is integrated with work activity reports and discipline reported in the E system. -Performance. Good ASN performance and discipline will result in good Employee Work Targets (SKP), otherwise, poor ASN performance and discipline will result in poor Employee Work Targets (SKP). This is because ASN who want to report their work activities in the E-Kinerja system relates to the Employee Work Target (SKP) that has been inputted and to be able to report ASN work activities must be absent for facial scans coming and going home from work. The following forms of reporting Employee Work Targets (SKP) and work activities on the E-Kinerja system.

### **Discipline**

Based on data from questionnaires and interviews that have been carried out by researchers, it can be concluded that the Provision of Additional Employee Income (TPP) is effective in increasing the discipline of ASN BKPSDMD Makassar City. To present more accurate, accountable, and quality data, the next researcher-made observations on two different days, because based on a circular letter from the Mayor of Makassar, he ordered all Regional Apparatus Organizations within the Makassar City Government to divide two work schedules with a percentage of 50% of ASN every day. The results of the observations that the researchers found there were several rooms, namely the Secretariat Room, the Performance and Awards Room, and the Training and Competency Development Division Room, there was not a single ASN in that room. This illustrates that the ASN in the room lacks discipline in coming to the office (Gaver et al., 1995; Bedarkar & Pandita, 2014). The researcher concludes that the results of the data derived from the questionnaires and interviews that have been carried out by the researcher are not by the data from the observations that have been carried out, where the Provision of Additional Employee Income (TPP) is not effective in increasing the discipline of ASN BKPSDMD Makassar City which is different from the conclusions from the results of the data. from questionnaires and interviews that conclude.

Furthermore, the researcher conducted an analysis related to the morning attendance recap or when he came to the office on July 7, 2021, and July 8, 2021, to correlate the results of the answers to questionnaires, interviews, and observations that have been made to present relevant data with facts regarding discipline. The results of data analysis from the recap of attendance at the Makassar City BKPSDMD ASN office on 07 and 08 July 2021 by correlating the results of observations that have been made. Based on the results of observations, there are no ASN in the Secretariat room, the Performance and Awards Division, and the Training and Competency Development Division and if you look at the results of data analysis from the ASN attendance recap in the room in question, the office comes on time from the arrival absent recap. The researcher concluded that several ASNs in the Secretariat, Performance and Awards Division, and Training and Competency Development Division only came to the office to do an absent facial scan in the morning, then continued other activities outside the office. The uncontrolled and unsupervised ASN is caused by a lack of discipline and the officials in the room can see the time of their arrival and their presence in the room. On the other hand, it is different with ASN in the Career Development Room, seen from the results of observations that ASN is carrying out work and correlates with the results of the analysis of the attendance recap data which is very relevant to the ASN statement coming to the office on time (Arikunto, 2010; Djamhuri & Mahmudi, 2006).

### **Organizational performance (LAKIP)**

Based on the opinions of ASN interviewed above, Provision of Additional Employee Income (TPP) has been effective in improving the performance of Makassar City BKPSDMD ASN in terms of supporting organizational performance. To sharpen and present quality research results regarding the opinions of ASN who have been interviewed, the majority think that the Provision of Additional Employee Income (TPP) has been effective in improving the performance of the Makassar City BKPSDMD ASN in terms of supporting organizational performance. (LAKIP) in 2020 to find out the achievement of strategic targets and the realization of the program budget for each activity at the Makassar City BKPSDMD. The results of the review of the Government Agency Performance Accountability Report (LAKIP) of the Makassar City BKPSDMD in 2020 illustrates that the provision of Additional Employee Income (TPP) increases ASN's concern for organizational performance as evidenced by the achievement of performance targets achieved, although some work targets cannot be implemented because This activity is contrary to the rules and policies during the Covid-19 pandemic which prohibits making activities that cause crowds of people.

### **Discussion**

Effectiveness of Provision of Additional Employee Income (TPP) according to Makassar Mayor Regulation Number 58 of 2020 concerning Amendments to Makassar Mayor Regulation Number 90 of 2019 concerning Additional Income for Civil Servants within the Scope of Makassar City Government. improve the welfare and performance of ASN. Welfare in question is the distribution of welfare by providing Additional Employee Income (TPP) for ASN at the Makassar City BKPSDMD and the performance in question is the achievement of Employee Work

Targets (SKP), discipline and organizational performance / Government Agency Performance Accountability Report (LAKIP).

In this study, the researchers found several things related to the results of the analysis related to the Effectiveness of Providing Additional Employee Income (TPP) for ASN at the Makassar City BKPSDMD which will be described by Makassar Mayor Regulation Number 58 of 2020 concerning Amendments to Makassar Mayor Regulation Number 90 of 2019 concerning Additional Income for Civil Servants in Makassar City Government Scope and effectiveness theory. According to Mahmudi (2005) regarding effectiveness is the relationship between output and goals, the greater the contribution (contribution) of the output to the achievement of goals, the more effective the organization, program, or activity, the output in question is the implementation of the relevant Employee Income Supplement (TPP). to improve the welfare and performance of ASN, which will be described as follows:

### **ASN welfare**

First, the analysis conducted on the welfare of ASN during the Additional Employee Income (TPP), based on the results of a questionnaire filled out by 56 ASN BKPSDMD Makassar City, the number of ASN who answered Strongly Agree was 38 people with a percentage of 67.86%, Agree was 17 people with percentage 30.36%. This shows that the Provision of Additional Employee Income (TPP) improves the welfare of ASN in the Makassar City BKPSDMD. Furthermore, this analysis is supported by the results of interviews that have been conducted with 8 ASN who are representatives based on position and rank/class. Based on the opinions of the ASN that have been compiled by the researcher, it can be concluded that as long as the Additional Employee Income (TPP) is effective in improving the welfare of the Makassar City BKPSDMD ASN by being able to meet basic needs and other needs.

### **ASN performance**

ASN performance is divided into several indicators, which will be described as follows

#### **Achievement of employee work targets (SKP)**

First, the analysis was carried out regarding the achievement of the ASN Employee Work Target (SKP) during the Additional Employee Income (TPP), based on the results of the questionnaire filled out by 56 Makassar City BKPSDMD ASN, the number of ASN who answered Strongly Agree was 22 people with a percentage of 39.29%, Agree as many as 32 people with a percentage of 57.14%. This shows that during the Provision of Additional Employee Income (TPP) ASN at the Makassar City BKPSDMD achieved the Employee Work Target (SKP). Furthermore, this analysis is supported by the results of interviews that have been conducted with 8 ASN who are representatives based on position and rank/class. Based on the opinions of the ASN that have been compiled by the researcher, it can be concluded that as long as the Additional Employee Income (TPP) is effective for the Makassar City BKPSDMD ASN in achieving it is Employee

Work Target (SKP). The E-Kinerja system which is an innovation in supporting the Employee Income Supplemental Program (TPP) is very effective in improving the performance of ASN in achieving the Employee Work Target (TPP) which at the time of reporting work activities is associated with the choice of Employee Work Target (SKP), reporting output work activities will be integrated with the achievement of the Employee Work Target (SKP) target and the display of these achievements is transparent and makes it easier for ASN leaders to monitor and evaluate reported work activities.

### **Discipline**

First, the analysis was carried out regarding the discipline of coming to the office on time during the Additional Employee Income (TPP). 39 people with a percentage of 69.64% and regarding discipline to go home on time, the number of ASN who answered Strongly Agree was 14 people with a percentage of 25.00%, Agree was 41 people with a percentage of 73.21%. This shows that during the Provision of Additional Employee Income (TPP) the ASN discipline in the Makassar City BKPSDMD increases. Second, this analysis is supported by the results of interviews that have been conducted with 8 ASN who are representatives based on position and rank/class. Based on the opinions of the ASN that have been compiled by the researcher, it can be concluded that as long as the Additional Employee Income (TPP) is effective in increasing the discipline of the Makassar City BKPSDMD ASN which can be seen from the discipline of coming and going to work on time.

Furthermore, to sharpen the results of the questionnaire data and interviews that have been carried out, the researcher conducted observations in every room at the Makassar City BKPSDMD in the morning on two working days. The results of the observations, the researchers found that several rooms did not have ASN in them, namely the Secretariat Room, the Performance and Awards Division Room, the Training and Competency Development Division Room and the Makassar City BKPSDMD Head Room, the Secretary, Heads of Divisions, Heads of Sub-Divisions and Heads of Sub-Section. This shows that many ASN BKPSDMD Makassar City improves organizational performance. Furthermore, this analysis is supported by the results of interviews that have been conducted with 8 ASN who are representatives based on position and rank/class. Based on the opinions of the ASN that have been compiled by the researcher, it can be concluded that as long as the Additional Employee Income (TPP) is effective in improving organizational performance at the Makassar City BKPSDMD.

Based on the discussion above, it is inseparable from different opinions and becomes a concern in this study, namely the opinion of one of the Makassar City BKPSDMD ASN named Informant 1 who said that the Provision of Additional Employee Income (TPP) did not affect welfare, motivation, discipline, productivity, and innovative in work, the achievement of Employee Work Targets (SKP), concern and responsibility for the main tasks and functions and additional tasks given by the leadership, and concern for the work at the Makassar City BKPSDMD, and according to Mr. Musmualim, the honorarium is better than the Additional Employee Income (TPP). Mr. Musmualim also said that there was an oddity in the Provision of Additional Employee Income (TPP) where there was a

lack of supervision over the ASN work activity reports that could not be justified. According to information from Informant 1, many ASNs do not pay attention to their main duties and actual functions, all of which are focused on achieving performance targets which encourage ASN to report fictitious work activities to achieve performance targets every day. Furthermore, the problem is the inaccuracy and activeness of the Officials/Leaders who validate the ASN under which they should before validating the work activities reported by the ASNs under them to check whether the reported activities are by the work being done.

Departing from the results of the above research which analyzes in depth and comprehensively the effectiveness of providing Additional Employee Income (TPP) for ASN at the Makassar City BKPSDMD in terms of welfare and performance aspects, where the two indicators are positively and significantly correlated with the provision of Additional Employee Income (TPP). for ASN in Makassar City BKPSDMD. The results of this study are in line with the aims and objectives of Makassar Mayor Regulation Number 58 of 2020 concerning Amendments to Makassar Mayor Regulation Number 90 of 2019 concerning Additional Income for Civil Servants in Makassar City Government Scope, namely improving the welfare and performance of ASN.

The results of this study are also in line with the results of research conducted by [Mardjoen \(2013\)](#), which concludes that regional performance allowances have a positive effect on employee performance. This means that to improve the performance of ASN, a policy of providing Additional Employee Income (TPP) is needed. The results of research conducted by [Rusilawati & Irawan \(2014\)](#), in their research stated that "direct incentives can spur employees to improve performance, or employees feel motivated to carry out their duties and are oriented towards better work results", meaning To encourage employees to perform, incentives are needed. The results of research conducted by [Sugiyono \(2010\)](#), in their research results, state that "The high performance of employees based on the results of data analysis, one of which is caused by the provision of performance allowances, meaning that the provision of performance allowances will improve employee performance.

## **Conclusion**

Based on the results of the research that has been done, the researcher can draw conclusions related to the Effectiveness of Providing Additional Employee Income (TPP) for ASN at BKPSDMD Makassar City. As for the two research focuses that have been analyzed, firstly the research focus on ASN welfare, Provision of Additional Employee Income (TPP) for ASN at the Makassar City BKPSDMD has been effective in improving the welfare of ASN with positive statements of ASN who have been interviewed saying that the Additional Employee Income (TPP) is obtained correctly. the time and nominal received are clear and can meet basic needs, other needs and the rest can be saved. Based on the ASN answers to the questionnaire that has been distributed, 38 people strongly agree with a percentage of 67.86% and 17 people agree with a percentage of 30.36%. This illustrates that during the Additional Employee Income (TPP) their welfare increases. Second, the focus of research on ASN performance, Provision of Additional Employee Income (TPP) has been effective in achieving the Employee

Work Target (SKP) of the Makassar City BKPSDMD ASN, for ASN discipline The Provision of Additional Employee Income (TPP) has not been effective, based on observations that have been made in each room At the Makassar City BKPSDMD, many undisciplined ASNs came to the office and officials at Makassar City BKPSDMD who were undisciplined and based on the results of the analysis of the ASN attendance recap data on 07 and 08 July 2021 provided information that the attendance recap data was present while the ASN was not in the room. , this illustrates the unaccountability of the absentee recapitulation data output reported by ASN as a tool to calculate the weight of discipline in providing Additional Employee Income (TPP), and for organizational performance. Provision of Employee Income Supplement (TPP) has been effective for ASN BKPSDMD Makassar City in supporting organizational performance. with cape and strategic program targets. There is a different opinion from one of the Makassar City BKPSDMD ASN named Mr. Musmualim regarding the Provision of Additional Employee Income (TPP) which has no effect on welfare, motivation, discipline, productivity and innovation in work, achievement of Employee Work Targets (SKP), concern and responsibility for the main tasks and functions and additional tasks given by the leadership, and concern for the work at the Makassar City BKPSDMD, and according to Mr. Musmualim, the honorarium is better than the Additional Employee Income (TPP). Mr. Musmualim also said that there was an oddity in the Provision of Additional Employee Income (TPP) where there was a lack of supervision over the ASN work activity reports that could not be justified.

### **Suggestion**

As for the suggestions that researchers can give to the research that has been done, firstly for the Officials/Leaders at the Makassar City BKPSDMD, it is expected to provide a good example regarding the discipline of the ASN they supervise so that the ASN imitates the discipline of the Officials/Leaders. Officials/Leaders at the Makassar City BKPSDMD pay more attention to the reporting of work activities reported by their subordinates before being validated, ensuring that the reported work activities are by the facts that occur so that they can be accounted for. Officials/Leaders at the Makassar City BKPSDMD are expected to carry out intensive supervision of the ASN they supervise regarding the discipline of the ASN in the room and ensure that the ASN carries out their main duties and functions and evaluates the ASN discipline by not hesitate to give a warning by the rules. applicable. Second, the Officials/Leaders at the Makassar City BKPSDMD are expected to actively pay attention to the ASN they are under by assigning duties and responsibilities so that the ASN is not bored and wanders off. Third, officials/leaders are also active in monitoring the development of ASN under their supervision and providing motivation and attention to stimulate ASN to innovate and be productive at work. Fourth, the Mayor of Makassar as the Personnel Guidance Officer evaluates the Provision of Additional Employee Income (TPP) for ASN within the Makassar City Government by involving the Government Internal Supervisory Apparatus (APIP), namely the Makassar City Regional Inspectorate to oversee the implementation of the Provision of Additional Employee Income (TPP). Based on the results of research conducted by researchers, what needs to be monitored is related to ASN discipline and the truth of ASN activity reports reported on the performance system.

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