



Implementation of providing compensation in the form of additional employee income (TPP) for civil servants in the environmental and forestry services of sumedang district

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ARTICLE INFO

ABSTRACT

Article history:

Received Oct 21, 2023
Revised Oct 30, 2023
Accepted Nov 06, 2023

Keywords:

Additional Employee Income;
for Civil Servants.

Additional Employee Income is a form of indirect compensation provided to Civil Servants in the form of Additional Employee Income provided by the Regional Government to improve the performance of Civil Servants in accordance with regional financial capabilities. The essence of this research is the implementation of compensation in the form of additional employee income allowances for civil servants at the Environment and Forestry Service of Sumedang Regency. This study used a qualitative research methodology with a descriptive approach. The informants in this study were the Structural Officials at the Environmental and Forestry Service of Sumedang Regency. Data collection techniques through interviews, documentation study and observation. Data analysis techniques are data reduction, data display, data triangulation. The results showed that the additional employee income for civil servants at the Sumedang Regency Environment and Forestry Service refers to the provisions of the prevailing laws and regulations, namely Sumedang Regent Regulation Number 15 of 2019 concerning Amendments to Sumedang Regent Regulation Number 6 of 2019 concerning Additional Employee Income Based on performance, the obstacles in providing additional employee income are the differences in each region in providing additional employee income, inconsistent enforcement of employee discipline, not optimal service quality in the waste management sector and lack of supporting facilities and infrastructure. Suggestions from this study are to conduct socialization related to the provision of additional employee income, rationalization of the proportional amount of additional employee income, and commitment to improving employee work discipline.

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1. INTRODUCTION

Regulation of the Minister for Administrative Reform and Bureaucratic Reform Number 63 of 2011 concerning Guidelines for Structuring the Performance Allowance System for Civil Servants and Law Number 5 of 2014 concerning State Civil Apparatus which

regulates the provision of performance-based allowances for civil servants. The main things that must be formulated according to these regulations are: (1) The model of providing allowances that has been implemented within the Regional Government of Sumedang Regency has not been able to encourage employee motivation to perform better, the emergence of employee jealousy and dissatisfaction has resulted in low employee performance. (2) With the implementation of performance-based allowances in the form of Additional Employee Income, the Regional Government of Sumedang Regency must be able to identify sources of financing for performance-based allowances and formulate a mechanism for financing performance-based allowances in accordance with applicable legislation and the capabilities of the APBD of the Regional Government of Sumedang Regency.

The results of the author's observations show that : (1) Additional employee income is considered to be still not optimal in improving employee performance at the Sumedang Regency Environment and Forestry Service, seen from the strategic plan achievements that have not yet been achieved; (2) There are still many employees who experience a reduction in the amount of Additional Employee Income paid as a result of the disciplinary behavior of Civil Servants who still arrive late beyond the stipulated work start and leave hours and there are still Civil Servants who carry out attendance attendance without following the established rules ; (a) The performance of Civil Servants at the Sumedang Regency Environment and Forestry Service is not yet optimal, seen from the still not optimal quality of service at the Environment and Forestry Service; (b) The work motivation of Civil Servants at the Sumedang Regency Environment and Forestry Service to attend on time at the office is still low, even though attendance is using an e-office application which has been integrated with the Sumedang Regency Personnel and Human Resources Development Agency (BKPSDM); (c) Low discipline of Civil Servants is seen as frequently leaving the workplace during working hours without permission and orders from the leadership, and often being absent during working hours without a clear reason; (d) Failure to carry out performance evaluations or performance audits either by the leadership or by the Personnel and Human Resources Development Agency which is authorized to conduct performance audits; (e) The service performance of Civil Servants at the Environment and Forestry Service in Sumedang Regency, especially in handling waste in Sumedang Regency, is still not optimal; (f) There are still many programs and activities contained in the strategic plan of the Sumedang Regency Environment and Forestry Service which have become performance agreements between the Regional Government of Sumedang Regency and Civil Servants within the Sumedang Regency Environment and Forestry Service which have not yet been achieved and implemented in accordance predetermined target.

The research focus in this study is the implementation of providing compensation in the form of additional employee income (TPP) for civil servants at the Sumedang Regency Environment and Forestry Service. Rismawati Ma'ruf, Burhanudin Kiyai, Rully Mambo. (2020). The results of the research that has been described regarding additional employee income allowances for Civil Servants are that: (1) Services related to communication provided by employees to the public regarding processing of files and other licensing services are good; (2) Human resources in terms of the number of civil servants present are said to be poor, which can be seen from the lack of conformity with the main tasks of existing functions; (3) Work performance assessment, which has an impact on employee work discipline which can be seen as not being good enough; (4) The arrangement of the bureaucratic structure is not yet good, due to a lack of human resources, namely employees who are tasked with carrying out tasks and are not yet in accordance with the main tasks and existing functions, but the way they work is not yet effective. (5) There is no special attention regarding the management's control function regarding employee attendance levels.

Triyono Sumpeno's research results. (2020). The results of Triyono Sumpeno's research stated that the policy standards/goals and targets, standard goals and objectives of the employee performance allowance policy were well understood by the implementers, because they were always guided by the Regent's regulations and the socialization carried out by the team as a legal basis. Policy resources: financial resources for implementing the performance allowance policy are also not a problem because performance allowances are paid from the regional revenue budget. Human resource support is quite good in quality, but there needs to be a review of office holders who do not comply with the qualifications required by the Regulations on Providing Dynamic Performance Allowances such as Ministerial Regulation Number 41 of 2018 concerning Executive Positions so that there is waste or funding that is not in accordance with the required qualifications. ; Communication between policy implementing organizations is generally communication and coordination between implementing agencies/organizations is carried out well, however there needs to be improvement in communicating problems regarding delays in disbursement of performance allowances between Regional Apparatus. Characteristics of the implementing agency/agency, especially regarding staff size and degree of control. Control or supervision of the implementation of this policy has not been carried out by the Personnel and Human Resources Management Agency. Socioeconomic and political conditions. This condition does not have much influence on employee performance allowance policies. So it can be concluded that socio-economic and political conditions are quite good because they are not a problem. Attitude/commitment. The attitude of the leadership is committed and (responsive). However, for employees in terms of discipline, it is not optimal, there is lack of firmness on the part of those making performance reports, namely there is still a tolerant attitude so that violations escape deduction, thus creating the basis for manipulative data. Overall, the implementation of the Performance Allowance Policy has been going well, there are only a few technical things that need to be improved so that the implementation minimizes errors and manipulative data, one of which is by optimizing the application or system used by developing applications including measuring and recording performance.

In connection with the research conducted by the previous author, there have also been other authors who have conducted research, (Putri, Karlina, Susanti, 2022) with the research title The Effect of Employee Income Additional Compensation (TPP) on the Performance of State Civil Servants in the Kuningan District Office, Kuningan Regency, West Java, (Susanto, Fachruzzaman, Abdullah, 2020) with the research title Implementation of Additional Employee Income Policy (TPP) in Bengkulu Province, Hartono (2017) researched the effect of additional employee income (TPP) on the performance of BPKP employees. The results of previous research show that additional employee income (TPP) has a positive and significant influence on employee performance.

2. RESEARCH METHOD

In this research, researchers used qualitative research methods. Qualitative research methods are considered to be the appropriate method to use in this research because they produce discoveries that cannot be achieved using statistical procedures or other quantitative methods. The researcher wants to obtain precise answers through interviews.

Informants are classified into 2 types, namely key informants and supporting informants. Key informants are employees at the Sumedang Regency Environment and Forestry Service with the following criteria: (1) Serve actively as an employee at the Sumedang Regency Environment and Forestry Service; (2) Find out information regarding developments in the implementation of providing compensation in the form of Additional Employee Income (TPP) for civil servants at the Sumedang Regency Environmental

Service; (3) Regarding problems related to the implementation of providing compensation in the form of Additional Employee Income (TPP) for civil servants at the Sumedang Regency Environmental Service.

Based on the explanation above, the number of informants in this research was 27 people who were officials and staff within the Sumedang Regency Environment and Forestry Service.

In this research, researchers will use several methods to collect data from Structural and Implementing Officials at the Sumedang Regency Environment and Forestry Service with data collection techniques including: (1) Data Collection Techniques Using Interviews, (2) Data Collection Techniques Using Observation, (3) Data Collection Techniques Using Documentation Studies

Research procedures are an explanation of the steps that must be taken in a study. According to Moleong (2015:127-128) states that, the research stage generally consists of the pre-field stage, field work stage, and data analysis stage : (1) Develop a research design, (2) Choose a research field, (3) Manage Permits, (4) Explore and Assess the Field, (5) Selecting and utilizing informants, (6) Prepare research equipment.

The data analysis process in qualitative research consists of three activities that take place simultaneously, namely data reduction, data presentation and drawing conclusions. There are three paths to qualitative data analysis.

Data reduction is the process of selecting, focusing on simplifying, abstracting and transforming rough data that emerges from written notes in the field. This process takes place continuously. Data reduction includes: summarizing data, coding, tracing themes, creating clusters; (1) Data presentation is an activity when a collection of information is compiled, thereby providing the possibility of drawing conclusions and taking action. The form of presentation of qualitative data can be in the form of narrative text, as well as matrices, network graphs and charts; (2) Efforts to draw conclusions or verify are carried out by researchers continuously while in the field. From the beginning of data collection, start looking for objects, noting regular patterns (in theoretical notes), explanations, possible configurations, causal flows and proposals.

3. RESULTS AND DISCUSSIONS

In realizing effective performance management in the government environment, the Ministry of State Apparatus Empowerment and Bureaucratic Reform issued Ministerial Regulation Number 63 of 2011 concerning Guidelines for Structuring the Performance Allowance System for Civil Servants, where the amount of performance allowances given to civil servants needs to consider factors 1) the level of achievement of the implementation of reform agency, 2) position value and class, 3) position value price index, 4) balancing factors and 5) provincial regional performance allowance index. The point is that remuneration is given to civil servants based on the performance of the individual concerned.

To support the provision of performance-based allowances, in 2014 the Central Government passed Law Number 5 of 2014 concerning State Civil Servants which strengthens the mandate stated in PAN-RB Ministerial Regulation Number 63 of 2011 concerning Guidelines for Structuring the Performance Allowance System for Civil Servants. According to this law, civil servants are entitled to salaries, performance allowances and dearness allowances. The law explains that every civil servant who excels has the right to receive a salary increase in accordance with his achievements. Measuring employee achievements is regulated in Government Regulation Number 46 of 2011 concerning the assessment of Civil Servant Work Performance. According to the Government Regulation, the assessment of civil servant work performance is carried out to ensure the objectivity of civil servant development in considering promotions, placement in positions, transfers, education and training, study assignments, periodic

salary increases, etc. which are carried out based on the work performance system and career system. which the assessing officer focuses on employee work targets and civil servant work behavior. By conducting work performance assessments, fairness will be achieved in providing benefits, considering that a civil servant who excels will receive better benefits than other civil servants.

The basic concept used by the Sumedang Regency Government in determining the amount of Additional Employee Income for Civil Servants still refers to the Minister of Home Affairs Regulation Number 21 of 2011 concerning Guidelines for Regional Financial Management, where the Regional Government can provide additional income to Civil Servants by looking at their abilities, regional finances, workload factors, place of duty, working conditions, professionalism, or work performance. In its implementation, the mandate written in Minister of Home Affairs Regulation Number 21 of 2011 has not been fully adopted by the Sumedang Regency Government.

Providing additional employee income allowances for civil servants at the Sumedang Regency Environment and Forestry Service refers to Sumedang Regent's Regulation Number 15 of 2019 concerning Amendments to Sumedang Regent's Regulation Number 6 of 2019 concerning Additional Performance-Based Income for Civil Servants.

Providing additional employee income is currently still far from ideal both in terms of fairness, feasibility and its impact on civil servant productivity. This condition requires improvement so that the compensation provided in the form of additional employee income for Civil Servants at the Sumedang Regency Environment and Forestry Service can meet its targets.

The condition expected from this research is the realization of a fully effective compensation system. Effectiveness in this case is characterized by compensation that is attractive/competitive, adequate/decent, legal, commensurate, balanced, budget effective, provides incentives, is related to performance and is acceptable to employees. Attractive means that the compensation system is designed to attract people outside the organization to join as civil servants and retain competent civil servants from leaving the civil service.

Competitive means that the compensation system designed has advantages compared to other organizations, so that it can create an attraction for prospective civil servants or civil servants themselves. Adequate or appropriate means that the compensation received by employees can be used to meet their needs appropriately. Referring to Maslow's hierarchy of needs, compensation in this research can fulfill physiological, security, social, self-esteem and self-actualization needs.

Furthermore, legal means that the compensation provided is in accordance with the standards set by the government or mandated by law. The law states that civil servant compensation must be fair, appropriate and have an impact on work productivity. Then balanced means that the compensation given is not only financial, but also non-financial. This non-financial compensation generally functions to meet social needs, self-esteem and self-actualization.

Cost effectiveness shows that the costs used for compensation do not disrupt the organization's activities or operations. In this case, it is hoped that civil servant compensation will be right on target and will not increase the burden on the APBD. Providing incentives means that the compensation system is expected to motivate civil servants to complete their work. With a good compensation system, creativity and innovation will be encouraged in carrying out work. Being related to performance means that the compensation provided is expected to improve employee performance. In this case, do not let the input provided by civil servants be smaller than the output provided. Meanwhile, being acceptable to employees means that the compensation system can be understood and felt to be reasonable by employees (PNS). By having an acceptable

compensation system, it will provide clarity and certainty for civil servants so that they can concentrate more in carrying out their responsibilities.

4. CONCLUSIONS

Based on the results of research related to the implementation of providing compensation in the form of additional employee income for Civil Servants at the Sumedang Regency Environment and Forestry Service, the author can conclude as follows: (1) Implementation of providing compensation in the form of additional employee income for Civil Servants at the Sumedang Regency Environment and Forestry Service, that: 1) Additional Employee Income for Civil Servants at the Sumedang Regency Environment and Forestry Service is carried out based on the provisions of statutory regulations, namely: (a) Law Number 5 of 2014 concerning State Civil Apparatus; (b) Decree of the Minister of Home Affairs Number 061-5449 of 2019 concerning Procedures for Approval of the Minister of Home Affairs for Additional Income for State Civil Service Employees in Regional Government Environments; (c) Circular Letter of the Head of the State Civil Service Agency Number: 01/SE-SESMA/2016 concerning Implementation of Regulation of the Head of the State Civil Service Agency Number 12 of 2016 concerning Procedures for Giving, Withholding and Terminating Payments of Performance Allowances within the State Civil Service Agency; (d) Sumedang Regent Regulation Number 6 of 2019 concerning Performance-Based Additional Income for Civil Servants; (e) Sumedang Regent Regulation Number 15 of 2019 concerning Amendments to Sumedang Regent Regulation Number 6 of 2019 concerning Performance-based Additional Income for Civil Servants. (f) Providing additional employee income for civil servants at the Sumedang Regency Environment and Forestry Service is given by looking at the level of attendance and assessing the behavior of civil servants. (g) The research results reveal that additional Performance-Based Employee Income can improve the performance of Civil Servants at the Sumedang Regency Environment and Forestry Service, but it is not yet significant. There are still some Civil Servants who commit disciplinary acts or actions. (h) Employees who work in different areas will of course receive different rewards. The Additional Employee Income Policy at the Sumedang Regency Environment and Forestry Service is closely related to performance assessment. In the Additional Employee Income policy, researchers see that the main problem in implementing this policy is in performance assessment. (i) Additional Employee Income for Civil Servants is closely related to Employee Work Discipline where the factors that encourage this are a. goals and abilities, leadership example, well-being, threat, and assertiveness. 2) Obstacles that occur in the field in providing services to the community as a form of compensation received by Civil Servants at the Sumedang Regency Environment and Forestry Service for the quality of services provided to the community, namely: (a) Some Civil Servants still believe that the additional Employee Income given is still considered smaller than other Regencies/Cities in West Java. (b) Enforcement of discipline for all Civil Servants at the Sumedang Regency Environment and Forestry Service is considered to be still not optimal. (c) The provision of services to the community is considered to be still not optimal due to the lack of supporting facilities and infrastructure, especially waste transport vehicles, which are currently considered to be in unfit condition for operation;

Efforts to overcome problems related to providing compensation for Civil Servants in the form of additional employee income, namely Additional Employee Income is closely related to the discipline of civil servants. The obstacles that arise from providing additional employee income are the impact of many Civil Servants who lack discipline in carrying out their duties and responsibilities. The author explains the steps that need to be taken as follows: (1) Routinely carry out outreach to all civil servants at the Sumedang Regency Environment and Forestry Service to provide refreshers on regulations relating to Civil Servant discipline; (2) Provide strict sanctions/action if a civil servant is proven to have committed a disciplinary violation; (3) Carry out early supervision and guidance in

the work environment regarding discipline; (4) Carry out a self-evaluation, that not everyone can get the opportunity to become a civil servant.

The contribution and implications of the research results for the object of research are that providing compensation in the form of additional employee income (TPP) for civil servants in the environment and forestry of Sumedang district has an effect on the time to complete work. With additional employee income, employee performance will increase, apart from that, it can also provide motivation to employees to improve employee performance and discipline.

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