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# Implementation of the Additional Income Policy for State Civil Apparatus in the East Bolaang Mongondow Regency Government

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**Abstract.** The purpose of this research is to find out, analyze, and describe how the implementation of the Regent Regulation 5 of 2022 concerning Additional Income for State Civil Apparatus in the East Bolaang Mongondow Regency Government Environment. This research uses qualitative research methods with data collection techniques in the form of observation, interviews and document studies. The results showed that the amendment of Regent Regulation No. 5 of 2022 to Regent Regulation No. 3 of 2024 reflects the efforts of the Regional Government of East Bolaang Mongondow Regency to improve accountability, transparency, and effectiveness of providing Additional Employee Income (TPP) to the State Civil Apparatus (ASN). Some important findings from this policy are: first, although the TPP budget has been available every year, obstacles such as delays in fund transfers and technical problems with the Regional Government Information System (SIPD) can hinder its disbursement. Second, this policy links TPP with performance indicators, discipline, and employee attendance, which aims to increase ASN productivity and professionalism. Third, employee discipline and an accurate attendance system play an important role in the smooth disbursement of TPP. Fourth, although the budget for TPP has been prepared, flexible and efficient management is still needed to overcome obstacles. Fifth, obstacles related to requirements such as Indemnity Claims (TGR) and proof of tax payment can slow down the TPP disbursement process. Finally, internal and external communication is effective but still needs improvement to increase the efficiency and accuracy of TPP disbursement.

**Keywords.** Policy Implementation, Additional Employee Income, State Civil Apparatus, Performance

## A. Introduction

The State Civil Apparatus (ASN) Additional Employee Income (TPP) is one component of the allowance provided in addition to the basic salary, which aims to improve ASN income which is deemed inadequate with the burden of duties and responsibilities. The provision of TPP to ASN is regulated in a number of regulations by the central government and regional governments (Hendri & As'ari, 2022) [1].

At the regional level, the provision of TPP is adjusted to the financial condition of each region, therefore each region has a different policy regarding the provision of TPP. The

implementation of this TPP provision requires careful planning, good budget management and an objective procedure system. With proper management, the provision of TPP can have a positive impact on ASN, but challenges / obstacles to the provision of TPP must also be anticipated so that the objectives of providing TPP can be achieved (Yulianti, 2022) [2].

In the Regional Government of East Bolaang Mongondow Regency, there is a policy of providing TPP for ASN which is stipulated in East Bolaang Mongondow Regent Regulation Number 5 of 2022 concerning Additional Income for State Civil Apparatus Employees within the Government of East Bolaang Mongondow Regency which was enacted on January 3, 2022. This Regent Regulation is important because it regulates the provision of additional employee income which aims to improve ASN discipline, improve ASN performance, and improve ASN welfare.

Policy research on the provision of ASN TPP is important to ensure whether the policy is truly effective, provide an overview of implementation in the field, provide recommendations regarding improvements to the TPP policy to make it more effective, efficient and to determine the extent to which the process of providing TPP is carried out in accordance with the provisions. In addition, the author also observes that so far the distribution of additional income allowances is often late. In its provisions, the additional income allowance is given monthly, but in reality this is not the case. The various problems that the author has described above show the inconsistency of the implementation of the additional income policy in East Bolaang Mongondow Regency and encourage researchers to conduct research entitled "Implementation of the Additional Income Policy for State Civil Apparatus in the Government of East Bolaang Mongondow Regency".

The problem in this study is focused on the Implementation of Regent Regulation Policy Number 5 of 2022 concerning Additional Income for State Civil Apparatus within the Regional Government of East Bolaang Mongondow Regency. Based on the focus of the problem, the authors can formulate the problem, namely 1) How is the Implementation of Regent Regulation Policy Number 5 of 2022 concerning Additional Income for State Civil Apparatus within the Regional Government of East Bolaang Mongondow Regency; 2) Determinant Factors in the Implementation of Policy Number 5 of 2022 concerning Additional Income for State Civil Apparatus within the Regional Government of East Bolaang Mongondow Regency.

The objectives to be achieved in writing this research are to 1) Know, analyze, and describe how the policy implementation of Regent Regulation 5 of 2022 concerning ASN Additional Income within the Government of East Bolaang Mongondow Regency; 2) Know, analyze, and describe the determinant factors of the policy implementation of Regent Regulation No. 5 of 2022 concerning ASN Additional Income in the Government of East Bolaang Mongondow Regency.

## **B. Method**

In this research, the author uses a descriptive qualitative approach, which is to explain the phenomenon in depth through data collection. This research arises because of a paradigm shift so that it can be seen as something holistic / whole, complex, dynamic and full of meaning. According to Bodgan and Biklen in Tumbel (2023), in general, qualitative research has characteristics: 1) Conducted in natural conditions, directly to data sources and researchers are key instruments; 2) Qualitative research is more descriptive. The data collected is in the form of words or pictures, so it does not emphasize numbers; 3) Qualitative research emphasizes the process rather than the product or outcome; 4) Qualitative research conducts inductive data

analysis; 5) Qualitative research emphasizes the meaning of the data behind what is observed [3].

The focus of this research is 1) Implementation of the State Civil Apparatus Income Supplement Policy with indicators: a) Timely payment; b) Improve performance; and c) Improve discipline. 2) Determinant Factors of the Implementation of Additional State Civil Apparatus Income Policies with indicators: a) Budget availability; b) Document requirements that must be met; and c) Communication.

The data collection techniques used are observation, interviews and documentation studies. The data analysis technique uses the interactive model of Miles and Huberman (2014) in Sugiyono (2017), namely: data collection, data reduction, data display, and conclusion/verification [4]. While the data validity test in qualitative research includes; credibility (internal validity), transferability (external validity), dependability (reliability), and confirmability (objectivity) (Moleong in Wawointana et al., 2019) [5].

## **C. Result and discussion**

### **1. Implementation of Additional State Civil Apparatus Income Policy**

The implementation of the Additional Employee Income (TPP) policy for the State Civil Apparatus (ASN) is one of the government's efforts to improve the welfare of ASN, encourage performance, and support bureaucratic reform (Saputra, 2022) [6].

The following are the results of research and discussion obtained from observations and interviews in the field based on indicators of a) Payment on time; b) Improving performance; and c) Improving discipline.

#### ***Payment on Time***

Timely TPP payment refers to the fulfillment of obligations by the authorized party (usually the government or the agency that manages the budget) in providing professional allowances to employees or educators according to a predetermined schedule. TPP is one of the benefits provided to improve the quality and motivation of employees or educators in carrying out their duties (Widiarto & Rahayu, 2023) [7].

The results showed that 1) The results of the TPP have gone well, there are indeed some people who are less disciplined in carrying out their duties so we certainly do not provide TPP or cut the TPP in accordance with applicable regulations. In the existing rules, the provision of TPP to employees is based on the quality of the employees themselves, starting from the performance, craft and discipline of employees in carrying out work; 2) For TPP payments at the Education Office, there are often delays in the form of budget field reconciliation, because they have to wait for SIPD inputs which are often constrained by the internet network. Delays often occur in the second or third week and there have even been delays of up to one month but that has only happened once; 3) For the timeliness of TPP payments, we always try to make payments on time, although sometimes there are delays too, for example, payments are determined on the 10th, later paid on the 15th due to the many requirements that must be met.

The provision of TPP funds to each employee in East Bolaang Mongondow Regency is always in accordance with the schedule and time determined in accordance with the applicable Regent regulations, but in certain conditions there are delays due to the many document requirements that must be met in accordance with the provisions and incidental. This TPP fund greatly affects the daily needs of a State Civil Apparatus so that it is very sensitive if there is a delay in disbursement and can affect every employee's needs. The following discussion related to the results of the TPP (Additional Employee Income) research has

provided a clear picture of the implementation and supervision of the provision of TPP by paying attention to the enforcement of predetermined rules related to the provision of TPP, including the reduction or elimination of TPP for undisciplined employees, showing that this system has been running well. This provides motivation for employees to improve performance, discipline, and craftsmanship. It is important to ensure that the criteria for assessing employee quality, such as performance, discipline, and craftsmanship, are objective and transparent. A clear evaluation mechanism will minimize potential complaints or dissatisfaction from employees.

In addition to reducing or cutting TPP as a consequence, it is also necessary to consider a coaching approach for employees who are not optimal in carrying out their duties. This can be in the form of training, mentoring, or direct direction from superiors. To maintain consistency, TPP implementation needs to be monitored and evaluated regularly. This evaluation can also be an opportunity to identify obstacles faced by employees so that appropriate solutions can be provided. Socialization of the rules and criteria for TPP provision needs to be carried out on an ongoing basis so that all employees understand the mechanism and feel involved in this system.

The provision of Additional Employee Income (TPP) in East Bolaang Mongondow Regency has been running well in accordance with applicable regulations. However, there are some employees who are less disciplined in carrying out their duties. For employees like this, their TPP is not given or deducted according to the provisions. The rules for granting TPP emphasize the quality of employees which includes: Performance: The extent to which employees perform their duties well; Craft: The consistency with which employees carry out their responsibilities; Discipline: The level of attendance and compliance with work rules.

This is in accordance with Performance Management theory which emphasizes that incentives such as TPP can be used as a tool to improve employee performance and discipline (Moko et al., 2021) [8]. Delays in TPP payments are common, especially in the education office, with several main contributing factors such as the budget reconciliation process where this reconciliation requires coordination with the finance department, which often takes longer than expected, data input in the SIPD system where the data input process in the Local Government Information System (SIPD) is often constrained by the internet network, which is a significant obstacle to smooth reconciliation and usually delays occur in the second or third week of the following month and there have been delays of up to one month, although this only happened once. These delays reflect technical and administrative challenges that require solutions, such as improving network infrastructure and optimizing data input processes.

The results of this study are supported by expert opinion, namely Herzberg's Motivation Theory in Artaya (2019): Stating that financial incentives can be the main driving factor in increasing productivity if supported by an efficient system [9]. Meanwhile, research from Wulandari (2017) shows that the successful implementation of incentive policies depends on the effectiveness of supporting systems, including technology and infrastructure [10]. And the latest rules regarding the provision of TPP tend to emphasize 1) Linkage to Performance: The granting of TPP must be based on the evaluation of individual employee performance; 2) Implementation Standards: Provision of supporting documents, such as attendance and budget reconciliation, is an absolute requirement; 3) TPP Deductions: If employees do not meet the predetermined standards, cutting or not being given TPP is a step that must be taken.

### ***Improving Performance***

Performance improvement refers to efforts to increase the effectiveness and efficiency of individuals, teams, or organizations in achieving predetermined goals. In the context of an organization or company, performance improvement is critical to achieving long-term goals and increasing competitiveness (Novatiani et al., 2019) [11].

The results showed that 1) TPP has helped increase employee income, I myself feel it. With the TPP given to employees, this will help increase employee income. In motivating employee performance, I think TPP also has an important effect because employees only expect TPP beyond the basic salary they receive; 2) With the TPP given to employees, this will help increase employee income. In motivating employee performance I think TPP also has an important effect because employees only expect TPP outside the basic salary they receive; 3) the provision of additional income can provide significant motivation for performance in general. However, there are also those who are due to the limitations of each ASN so that there are certain ASNs individually in this sense where the presence of this TPP does not have a significant impact, for example, it turns out that there are certain banks that dare to take risks where employees pawn their TPP to get certain loans.

Related to improving the quality of work, the policy of Additional Employee Income Allowance at the Government of East Bolaang Mongondow Regency is as a spirit to carry out tasks and make the quality of ASN work increase, but seen from time discipline there are still many ASNs who violate, for example seen after the Apple at breakfast time which should return to the Office on time but in reality it is not. Regarding the motivation to get a fair wage, the provision of Employee Income Allowance (TPP) at the Government of East Bolaang Mongondow Regency is regulated by Regent Regulation Number 5 of 2022. Fair wages according to the work referred to are based on the rank and class of the level of TPP that will be received by ASN. For motivation related to getting higher work wages, the existence of a TPP policy based on their respective Main Tasks and Functions, ASN should be required to work better in carrying out their duties in serving the community and not expect higher wages than usual, because TPP has been regulated by applicable regulations.

The provision of Additional Employee Income (TPP) is generally able to provide significant motivation for improving ASN performance. Some of the reasons why TPP is effective in motivating are increased discipline, namely ASN is more disciplined in carrying out tasks and fulfilling obligations, because TPP payments depend on their performance and attendance, reward for performance where TPP is considered a form of financial reward that encourages employees to work harder and stimulation of productivity where this incentive provides additional encouragement for ASN to achieve predetermined performance targets.

However, for certain individuals, the TPP does not have a significant impact, mainly due to the following limitations: 1) ASN Economic Condition: Some ASNs have high economic obligations, such as loans from banks, so they pawn their TPP to obtain additional funds; 2) TPP Mortgaging Effect: Some banks dare to take risks by providing loans to ASNs based on their TPP collateral, As a result, these ASNs cannot enjoy the direct benefits of TPP as a financial motivator, as the funds have already been allocated to fulfill the loan; 3) Impact on Performance: In this case, the TPP loses its effectiveness as a tool to improve performance because it is not felt directly by the ASN.

According to Maslow in Lianto (2011), individuals tend to focus on meeting basic (economic) needs before moving to higher needs, such as recognition or self-actualization [12]. ASNs who are caught up in economic obligations may not be able to feel the benefits of TPP directly because the funds have already been allocated for basic needs. Herzberg calls financial

incentives a hygiene factor that prevents dissatisfaction but is not always the main motivator. In this case, ASNs who have economic limitations may remain unmotivated despite receiving TPP, because other needs are more pressing. Research shows that performance-based incentives can increase motivation and productivity if implemented with an efficient system. However, their impact may be reduced if employees face external constraints, such as heavy financial obligations.

The provision of TPP generally provides significant motivation for ASN performance. However, the impact may be reduced on individuals with economic limitations who mortgage their TPP. Therefore, the TPP policy must be paired with financial protection mechanisms and education, so that the benefits can be felt directly by all ASNs. This holistic approach will ensure that TPP is not only a financial incentive, but also an effective tool to improve ASN's overall motivation and performance.

### ***Improving Discipline***

Improving discipline in the organization, especially related to the implementation of employee duties and responsibilities, is an important aspect to improve individual and overall organizational performance (Feel et al., 2018) [13].

The results showed that Improving Discipline 1) This TPP payment policy also affects the improvement of employee discipline itself because if it is not disciplined, the employee is not entitled to receive TPP. It is already written in the rules, for example, if the employee is sick and does not attach a sick certificate, or does not enter the office, there will definitely be a cut in TPP income; 2) The policy of providing TPP has an impact on improving discipline because the TPP payment policy triggers or motivates employees in the form of full attendance; 3) increased discipline, this is very visible compared to performance because first this discipline is tied to fingers (attendance), secondly about the percentage of attendance and punctuality in the office. Because by being on time, and rarely being absent, it is a guarantee that the current month's TPP will be received.

Employee discipline is the ability to obey obligations and avoid prohibitions specified in the applicable laws and regulations. The Employee Income Supplement (TPP) policy for employees at the East Bolaang Mongondow Regency Government is related to employee discipline. Improving employee discipline is a crucial factor in ensuring the smooth disbursement of TPP. Discipline here includes two main aspects, the first is related to fingerprint-based attendance where the use of a fingerprint system to recapitulate employee attendance ensures accurate and transparent attendance data. This system minimizes the manipulation of attendance data and ensures that each employee is recorded as present in accordance with applicable regulations, then the State Civil Apparatus (ASN) is guided by applicable regulations. The second is, the percentage of attendance and punctuality seen from the high percentage of attendance and punctuality of employees is an indicator of good discipline, employees who are present on time and rarely absent are automatically eligible to receive the current month's TPP, in accordance with established policies.

One of the expected disciplines is discipline in working hours such as clocking in, clocking out, and clocking out even though it is not always on time. Each TPP recipient is of course based on their respective Main Tasks and Functions, seen from how much workload is carried out, the TPP obtained is also large. There are several employees who commit violations during working hours. There are still some employees who are late for the office, do not participate in morning and evening roll call, leave the office ahead of time or leave the office during working hours without justifiable reasons or permission and there are even employees

who do not enter the office without clear information. Supervision from each leader on each employee apparatus must always be carried out to monitor every behavior of employees. If there is an apparatus that violates, sanctions in the form of verbal or written warnings must be given directly to the apparatus concerned in accordance with the regulations as a form of guidance so as to make employees obey the rules and get a deterrent effect not to violate again.

Discipline factor where the provisions for the weight of discipline are calculated by looking at the level of attendance to work if absent then reduced by 5% per day from the weight of discipline unless proven by a letter of duty / other valid evidence as the reason for not coming to work. Employees arriving late from the provisions of working hours are reduced by 2% (two percent) per day from the weight of discipline, except for external duties which are proven by a letter / other valid evidence. Employees returning early from working hours are deducted 2% (two percent) per day from the disciplinary weight, except for external duties as evidenced by a valid assignment letter/other evidence. In contrast to employees in the Government of East Bolaang Mongondow Regency, if there are employees of the Education Office or employees who are absent on holidays according to the education calendar year, it is reduced by 5% (four percent) per day except for those who are ordered to picket / other duties as evidenced by a valid assignment letter / other evidence.

Increasing employee discipline in the context of TPP disbursement can be analyzed through several theories and previous research such as Herzberg suggesting that motivator factors, such as recognition and achievement, are very important in increasing job satisfaction. TPP as a form of financial reward is one of the significant motivator factors. With increased employee discipline, the effectiveness of TPP as a motivator also increases because the disbursement process runs smoothly and on time. Maslow's Hierarchy of Needs Theory: ASNs who are disciplined at work feel that their need for financial stability (through TPP) is met. This encourages them to continue to meet requirements such as attendance and punctuality. Fukuyama emphasizes the importance of transparency and accountability in the management of public funds. Increased employee discipline supports the creation of a transparent and accountable work environment, thereby strengthening employee confidence in the TPP payment system.

Research by Hasan and Januari (2018) emphasizes that an accurate attendance system and high work discipline can reduce bureaucracy and speed up the administrative process of benefit payments [14]. A study by Kurniawan (2022) found that the implementation of technology-based attendance systems, such as fingerprints, significantly improved the accuracy of attendance data and reduced delays in benefit payments [15]. The study by Rahman et al. (2023) identified that improving employee discipline has a positive impact on the effectiveness of financial benefits programs, including TPP, by increasing job satisfaction and motivation [16].

## **2. Determinant Factors of the Implementation of the State Civil Apparatus Income Supplement Policy**

The following are the results of research and discussion related to the determinants of the implementation of the State Civil Apparatus TPP policy obtained from observations and interviews in the field based on indicators: a) Budget availability; b) Document requirements that must be met; and c) Communication.

### ***Budget Availability***

Budget availability in the regional treasury is an important element in ensuring the smooth payment of Additional Employee Income (TPP). The Regional Treasury serves as a depository for funds managed by local governments, including for routine operational purposes such as salary payments, allowances, and other priority programs.

The research results show that 1) Regarding the TPP payment budget, TPP payments are always budgeted for payment every year therefore, so far TPP has always been paid every month; 2) For budget availability, it is in the finance department. According to the rules, the payment has been regulated in a year how many months to receive TPP. And for the Education Office, the TPP payment budget is always budgeted every year. For more details, the complete data is in the finance department; 3) Regarding the availability of the TPP budget, we are grateful that for the last 2 years in the Health Office TPP payments have always been paid every month for 12 months in 1 year.

TPP payments in East Bolaang Mongondow Regency are always budgeted annually in regional budget planning. With a predetermined budget, TPP payments can be made regularly every month. This shows that the TPP is an integral part of regional financial planning and provides certainty for employees regarding the receipt of their additional income. By budgeting TPP payments annually, this has the advantages of certainty of payment because with a predetermined budget, employees can better plan their finances, annual budgets allow local governments to allocate funds efficiently and avoid deficits and the annual budget planning process increases transparency and accountability in public financial management. However, it also has the disadvantages of being inflexible as annual budgets may not be able to adjust to unforeseen changes in needs or emergencies, in the event of changes in local policies or priorities, the budget allocations that have been set may be difficult to change, and even after the budget has been set, the reconciliation process involving various agencies remains complex and can cause delays in payments.

Effective communication and a well-planned budget are the two main pillars that influence the smoothness of the TPP disbursement process. The combination of the two can improve efficiency, accuracy, and timeliness in the distribution of TPP to employees. However, if one of these two aspects is not optimized, then the TPP disbursement process can experience significant obstacles.

This shows that TPP is not only a technical responsibility, but also a management commitment. The stability of TPP payments for 12 months in the last 2 years is evidence of successful budget management. According to Robbins, Coulter and DeCenzo (2017) in Management, this stability can create a productive work culture [17].

According to Mardiasmo (2021) in Public Sector Accounting, budgeting in the public sector must be based on the principles of effectiveness, efficiency, and transparency [18]. In this context, the TPP budget allocation each year shows: Effectiveness: Regular monthly TPP payments ensure employee welfare, which in turn improves work motivation and the quality of public services; Efficiency: A planned budget each year allows for better management, reducing the risk of underfunding in the middle of the year; Transparency: By involving the finance department as the main manager, data on budget availability can be accessed and accounted for.

Budgeting for TPP every year is in line with the principle of predictability as it allows local governments to map out their employee expenditure needs. With a set payment schedule (e.g. 12 months for the Health Office), the government can manage other expenditures without disrupting the allocation for TPP.

### ***Document Requirements that Must be Met***

The number of requirements in the TPP granting mechanism has a good purpose, namely ensuring transparency, fairness, and improving employee performance. However, if the requirements are too complex, this may create an unnecessary administrative burden. Therefore, simplification, transparency, and technology utilization measures are needed to improve the effectiveness of the process without compromising the essence of the policy.

Research findings in the field show that 1) The mechanism that must be fulfilled by the Service regarding TPP disbursement is in the form of reconciliation. For the TPP disbursement process, it starts with the Head of the Personnel Subdivision recapitulating employee attendance after that in the finance division there is a reconciliation in the budget field then there is a reconciliation in BAPEDA, EPRA, SPM and asset inventory. Disbursement will be made after completing the required documents. For the TPP payment mechanism, namely work first and then receive payment in the following month. If for the requirements or mechanism for TPP payments there must be a recapitulation of employee attendance every day, reconciliation of budgets, supplies, SPM, and so on and TGR as a requirement from the inspectorate if indeed the requirements must be, then we must follow up based on orders from superiors because it must be confirmed again with superiors because it affects and if there is TGR, it must be directly deducted from TPP income; 2) The TPP payment mechanism is in the form of collecting tax returns, journal entries, and other supporting documents. If the employee is unable to attend due to illness, a sick certificate must be attached, if the employee is permitted, a permit must also be attached, and also if on leave, a leave certificate must be attached, If the employee is late, the employee must also attach a late certificate and must attach a tax return at the beginning of the month which is notified via the Whatsapp Group as well as related to the deadline for entering files when / the limit is the 3rd for entering the journal in the current month, and the process of pulling the finger at BKD is the 5th, returning to the Service to input the outside assignments (letter of assignment) where this is included in the supporting documents, and after that proceed to the finance department for processing SPJ; 3) In addition, obstacles in the form of requests for proof of tax payment from the Finance Agency to ASN teachers while the ASN has made tax payments to village officials, but after confirmation to the village, the village has not deposited the tax into the bank, and is forced to be asked to make payments and attach proof of payment as one of the requirements.

The mechanism for providing additional income for civil servants within the government of East Bolaang Mongondow Regency is carried out in accordance with the standard operating procedures for improving employee welfare within the East Bolaang Mongondow Regency Government in accordance with East Bolaang Mongondow Regent Regulation Number 5 of 22 concerning the amount of TPP in East Bolaang Mongondow Regency, namely: The provision of TPP is based on the weight of the position, the results of the performance assessment and discipline (attendance rate).

The TPP disbursement process begins with the recapitulation of employee attendance by the Head of the Staffing Subdivision. This recap includes employees' daily attendance which is the basis for TPP calculation. After the attendance recap is prepared, the document is forwarded to the finance department for the budget reconciliation stage. This budget reconciliation involves several important steps, such as Reconciliation with BAPEDA (Regional Development Planning Agency) where this process is to ensure that the funds allocated for TPP are in accordance with the approved regional development budget plan. Reconciliation with EPRA (E-Planning and Budget Realization) where in this stage is to verify that the budget realization goes according to the planning that has been set in EPRA.

Reconciliation with SPM (Surat Perintah Membayar) where SPM is used as the legal basis for TPP payments, and to ensure that payments are made based on official orders that have been issued. Next is Asset Inventory Reconciliation where this asset reconciliation is to ensure that TPP payments are not related to misuse or misappropriation of regional assets.

After all these reconciliation stages are completed and the required documents are complete, the TPP disbursement process can be carried out. The TPP payment mechanism applied is the “work first, then receive payment” system, which means that employees will receive TPP the following month after they have completed the month of work.

In its implementation, every requirement and mechanism for TPP payments must be strictly adhered to. This is in line with previous research that emphasizes the importance of transparency and accountability in financial management. Good governance theory proposed by Fukuyama (2016) also supports the importance of clear and structured procedures in the management of public funds to prevent corruption and misuse [19].

The granting of TPP is usually based on several indicators, such as performance, discipline, attendance, and achievement of work targets. However, the number of indicators sometimes makes it difficult for employees to understand. The TPP submission process often requires supporting documents, such as performance reports, attendance, and activity records, which sometimes take time to prepare. Discrepancies or differences in mechanisms between one agency and another can be an obstacle in understanding and fulfilling the requirements.

The number of documents that must be completed is often an additional burden for employees, especially if there is no adequate digitization system in place. If the requirements are perceived as too complicated or irrelevant, this can demotivate employees to improve performance. Process Simplification related to TPP submission mechanisms that need to be simplified, for example by reducing less relevant documents or integrating data directly from electronic systems. System Digitalization in the form of adopting an online system for TPP assessment and submission can make it easier for employees to meet the requirements. Better Socialization that can provide training or clear guidance to employees regarding the TPP granting mechanism so that they understand the procedures better. Monitoring and Evaluation Local governments need to periodically evaluate this mechanism to ensure that the requirements are still relevant and do not burden employees.

### ***Communication***

Consistency in this TPP policy can be seen in the performance assessment component and the realization of the appropriate policy implementation so as to improve the performance of Civil Servants as stated in Regent Regulation Number 5 of 2022.

Communication is something that is done in the delivery of conversations between two or more people as a provision of information to existing policy implementers. For this reason, the policy of Providing Additional Employee Income for ASN needs to exist in order to implement the appropriate policy and there are no errors. Clarity and consistency in the delivery of information is very useful, the impact will provide a good performance so that the delivery of information must be clear so that it can be understood.

The findings in the field show that 1) Some of us feel confused or do not know how to improve our performance to match expectations. If the information was clearer and more structured, I believe employees would be more motivated to improve the quality of their work; 2) Communication in the provision of TPP still needs to be improved, especially in terms of transparency of evaluation results; 3) Regarding internal and external communication in the TPP payment policy at the Education Office, we have a Whatsapp group at the Education

Office, therefore when there are notifications I always inform directly in the Whatsapp Group and if the information is even more important, I directly telephone the person or go directly to their respective fields. If with external parties, for example BKPSDM, of course we go directly to the BKPSDM office because to pull data, we pull it directly from the BKPSDM office.

The discussion related to internal and external communication in the TPP payment policy at the Education Office and the Health Office can be elaborated more deeply by highlighting existing practices, strengths, challenges, and steps to improve communication effectiveness. Internal communication is the interaction that occurs between individuals or work units within the organization. In the context of the Education Office and Health Office, communication is done through WhatsApp groups, phone calls, or direct visits to their respective fields.

The following are the advantages of Internal Communication in the TPP Policy: Quick Response: WhatsApp groups allow information related to the TPP payment policy to be delivered quickly to all interested parties; Special Context: Personal calls or in-person visits allow for more detailed and personalized delivery of important information; Broad Dissemination of Information: With WhatsApp groups, all employees have access to the same information at almost the same time.

The challenge is Misunderstanding Information: Messages in WhatsApp groups, if not explained in detail, risk misinterpretation; Reliance on Technology: If an employee is not active in the group or experiences technical difficulties, information may not be delivered; Information Overload: Too many notifications in a WhatsApp group can cause important information to be missed.

According to Robbins and Judge (2009) in *Organizational Behavior*, effective internal and external communication must meet the following principles: 1) Clarity: Information conveyed must be easily understood by the recipient, both in writing and verbally; 2) Consistency: Messages delivered in WhatsApp groups, phone calls, or in-person meetings should be consistent to avoid confusion; 3) Openness: Internal and external communications should create space for questions or discussion so that all parties feel involved [20].

#### **D. Conclusion**

The amendment of Regent Regulation Number 5 of 2022 to Regent Regulation Number 3 of 2024 shows the efforts of the Regional Government of East Bolaang Mongondow Regency to improve accountability, transparency, and effectiveness in providing Additional Employee Income (TPP) to the State Civil Apparatus (ASN). Some important points that can be concluded from this policy are:

1) Although TPP payments in East Bolaang Mongondow Regency have been budgeted annually, challenges such as delays in fund transfers, technical constraints on SIPD, or other spending priorities can cause obstacles to the disbursement process.

2) This policy links the TPP award to performance indicators, discipline, and employee attendance, which is expected to motivate ASN to increase productivity and professionalism.

3) Improved employee discipline plays an important role in ensuring the smooth process of TPP disbursement in East Bolaang Mongondow Regency. With an accurate attendance system and high levels of attendance and punctuality, the administrative process becomes more efficient, so that TPP can be disbursed on time.

4) The annual budget for TPP payments provides certainty of payment, but still requires flexible and efficient management to overcome obstacles that arise.

5) The Number of Requirements that Must Be Fulfilled/Mechanism for Providing TPP in the process of disbursing the Employee Income Allowance (TPP) in East Bolaang Mongondow Regency faces various significant obstacles, especially related to the requirements for the settlement of the Indemnity Receipt (TGR) and the request for proof of tax payment. These obstacles not only hamper the smooth process of TPP disbursement, but also negatively affect the welfare of employees and their work productivity.

6) The internal and external communications used, although effective in some aspects, still have shortcomings that need to be corrected to improve the efficiency and accuracy of the TPP disbursement process.

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