

**ANALYSIS OF THE TAMBAHAN PENGHASILAN PEGA WAI-TPP  
(ADDITIONAL EMPLOYEE INCOME) ON EMPLOYEE  
PERFORMANCE IN THE GOVERNMENT OF THE CITY OF  
BANJARMASIN**

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**ABSTRACT**

One of the government's tasks is to provide fair and decent salaries and ensure the welfare of civil servants. In addition to salaries, civil servants are given allowances and other facilities based on statutory regulations. The provision of additional employee income to employee performance within the Banjarmasin City Government is expected to improve performance and employee productivity, and improve employee welfare. The purpose of this study was to determine the provision of additional employee income to improve employee performance and the factors that support and inhibit this policy. The research approach used in this research is a qualitative approach. The type of research used is descriptive qualitative. To explore information on the provision of additional employee income, the authors determine informants, including the Mayor of Banjarmasin, the Regional Secretary of the City of Banjarmasin, and the Pokja Team for Providing Additional Employee Income at the Banjarmasin City Government and employees within the Banjarmasin city government. The results of this study indicate that the provision of additional employee income within the Banjarmasin City Government has increased employee performance and productivity and obtained the factors that support and hinder this policy based on performance indicators according to Dwiyanto (2006) namely: Productivity, Service Quality, Responsiveness, Responsibility, and Accountability. The five performance indicators have improved and affected employee performance by providing additional income.

**Keywords:** *Analysis, Additional income, Impact, Performance.*

## A. INTRODUCTION

Civil Servant is the profession of an *Aparatur Sipil Negara/ASN* (State Civil Apparatus) and is a job in great demand by job seekers. Based on the *Undang-Undang Nomor 5 Tahun 2014* concerning the ASN (State Civil Apparatus), it is stated that the functions of Civil Servants include: carrying out public policies, public servants, and adhesive and unifying the nation so that becoming a Civil Servant must be able to optimize his ability to provide public services that quality service to the community and not the other way around asking to be served and not setting a good example in the bureaucratic reform that the government is carrying out (Puspitapuri, 2017; Siso et al., 2016; Turner et al., 2022).

In carrying out the duties and functions of Civil Servants, the regulation and management are carried out through the management of Civil Servants, which is the overall effort to improve efficiency, effectiveness, and the degree of professionalism in the implementation of tasks, functions, and obligations, which include planning, development, quality, placement, promotion. Salary, welfare, and dismissal of civil servants (Rostanti et al., 2016). Giving a fair and proper salary is the government's duty to Civil Servants and to ensure the welfare of Civil Servants. Therefore, in addition to salaries, the government also provides allowances and facilities as mandated in the *Undang-Undang Nomor 5 Tahun 2014*.

The policy of providing additional income for the *Pegawai Negeri Sipil Daerah/PNSD* within the Banjarmasin City Government started in 2019. There was a change in the system and arrangements for providing additional income for employees. Before this policy was implemented, there were several Regional Apparatus Work Units that received regional allowances/additional income that was different from what is generally received by the Regional Apparatus Unit. The work of other Regional Apparatuses, namely the Regional Finance Agency, the One-Stop Integrated Licensing, and Investment Service, the Inspectorate, and the Civil Service Police Unit, if there is no realignment of the additional income policy within the Banjarmasin City Government, it will cause disharmony in the work environment, of course, this will result in on the productivity of employee performance.

The provision of additional income so far has been carried out based on the level of position (echeloning), be it the positions of primary high leadership, administrators, and supervisors and groups for general and certain functional employees, in which the level of the subjectivity of this policy is very high because it assumes that all jobs the workload, the risk of the job, the level of difficulty, working conditions, the scarcity of the profession, and the place of duty. In order to realize the objectivity of the workload in each of these ASN positions, a job analysis team was formed to carry out job analysis, workload analysis, and job evaluation, which resulted in class positions for validation to the Ministry of the *PAN-RB* (Controlling State Apparatus-Bureaucratic Reform) providing allowances or additional income for employees in an objective and measurable manner.

The provision of this additional income, in addition to improving employee performance and productivity, is expected to reduce and even eliminate negative

activities in the public service sector, namely illegal levies (extortion), which have always labeled the *Satuan Kerja Perangkat Daerah-SKPD* (Regional Work Units) that provide service functions to the community, basically illegal levies are carried out because employees are not satisfied with the salary and benefits they have received so far. Hence, they have the potential with their capacity and authority to carry out negative practices in implementation.

There are still some employees who are subject to disciplinary sanctions because of their work attendance/presence in the SKPD often do not come to work, so they are subject to disciplinary punishment by the competent authorities, according to data obtained from the Banjarmasin City Inspectorate in the last 3 (three) years, the disciplinary penalties for violators vary. There are light punishments in the form of written or verbal warnings. There are moderate punishments in the form of demotion or postponement of promotions and severe punishments up to dismissal. This is a reflection of the Banjarmasin City Government apparatus to continue to improve the discipline and performance of its apparatus.

The mayor and deputy mayor of Banjarmasin often complain about discipline and low employee performance through indicators of budget absorption from the beginning of the year to the middle of the year, which is relatively tiny in budget absorption. There is a buildup of work at the end of the year, in other words, chasing targets or washing warehouses. Events like this almost every year in the era of the leadership of Ibnu Sina and Hermasyah as Mayor and Deputy Mayor of Banjarmasin. Based on media news that can be compiled by the author, the Mayor of Banjarmasin will cut employee performance allowances if the budget absorption does not reach 70%, as reported by the SKPD quarterly, which receives report cards. Red and yellow from the Banjarmasin City Regional Secretariat Development Section.

Employee performance allowances which are pretty high for ASN in the Banjarmasin City Government environment, need to be evaluated with conditions in the field. The level of employee discipline in using the budget is still low (low budget absorption). In 2018 the remaining excess of the budget calculation the *Sisa Lebih Pembiayaan Anggaran-SILPA* (Remaining More Budget Financing) of the Banjarmasin City Government was relatively high, namely: 2016 of 116 billion, 2017 of 237 billion, and 2018 of 234 billion, conditions like this can have an impact on the inhibition of the *Anggaran Pendapatan Belanja Daerah-APBD* (Regional Revenue and Expenditure Budget) through the *Dana Alokasi Khusus/DAK* (Special Allocation Fund) from the Central Government.

Payment of performance allowances for employees within the Banjarmasin City Government has not been consistent in its payments to employees, which should be every 15<sup>th</sup> of the month, often delayed by several days, so this is also a problem that must be resolved for stakeholders so that employees are more enthusiastic about working and improving productivity. In principle, the existence of a reasonably high-performance allowance is also balanced with a high volume of work, with the hope that a sense of justice among employees will be realized and there will be no more employees who only read newspapers, drink coffee, sit

around earning the same benefits as productive employees. Furthermore, has high performance.

Based on the background of the problems above, the authors try to conduct research and study on the implementation of the policy of providing additional employee income at the Banjarmasin City Government with the title "Analysis of the *Tambahan Penghasilan Pegawai-TPP* (Provision of Additional Employee Income) on Employee Performance in the Banjarmasin City Government."

## B. LITERATURE REVIEW

Research Permana (2002) Regarding the Performance of Public Organizations "Case at the Environmental Management Office of Purwakarta Regency". This research on the performance of public organizations that takes a case study at the Department of Environmental Management, Purwakarta Regency, West Java Province, focuses on how organizational performance is at the Department of Environmental Management and determines the 13 factors that affect performance. To measure performance in public organizations, the authors use 13 performance indicators based Dwiyanto (1995), namely: Accountability, Responsibility, and Responsiveness. The results of the research, in general, are still low on the three 13 performance indicators that have been determined. This can be used as literacy for the author to enrich information and concepts and the preparation for this research further. At the same time, the service is an institution in its journey to have performance that can be measured by several indicators, namely: Human Resources, Organizational Structure, and Financial/Budget.

Siharudin (2017) The Performance of State Civil Apparatus in Public Service of Kertak Hanyar I Village, Kertak Hanyar District, Banjar Regency. In this study, to find out how the performance of the state civil apparatus in providing services in Kertak Hanyar I Village, Kertak Hanyar District, Banjar Regency by applying the measurement of performance indicators based on the concept (Dwiyanto, 2006), namely: productivity, service quality, responsiveness, responsibility, and accountability. While the research method used in this study is a descriptive method with a qualitative approach, this has similarities with the author in determining the research method to develop policy research on the provision of additional performance-based employee income in the Banjarmasin City Government. The results of this study showed that the discipline of the state civil apparatus at the Kertak Hanyar I Village Office, Kertak Hanyar District, Banjar Regency was still low/not good, the presence of employees during working hours was not available, the practice of brokering service affairs at the Kertak Hanyar I Village Office, and publications. The public can know less/limited information.

Pratama (2017) analysis of the Impact of the Implementation of Modern Store Arrangement Policies (Minimarkets) in Banjarmasin Tengah District, Banjarmasin City. This study aims to analyze how the impact of current market structuring policies on the community, especially in Banjarmasin Tengah, Banjarmasin City. In this study, the writer uses a qualitative descriptive research method. There are several parties that the author uses as informants to dig up information about the case that the author adopts. The results show several impacts of a policy, namely positive impacts and negative impacts.

Where as in the *Undang-Undang Nomor 5 Tahun 2014* concerning State Civil Apparatus, improving employee welfare through the payroll and allowance system is part of the management of Civil Servants. The government is obliged to pay fair and proper salaries to civil servants and ensure their welfare of civil servants. In addition to salaries, Civil Servants also receive allowances and facilities, as stated in Article 80 of the *Undang-Undang Nomor 5 Tahun 2014* above. Such allowances consist of 2 types, namely performance allowances and expense allowances. Performance can be seen from two aspects: Employee Performance (Individual) and Organizational Performance.

Performance can be defined as a description of the level of achievement of the implementation of a program in realizing the goals, objectives, mission, and vision of the organization contained in the strategic plan of an organization (Muabuay et al., 2021; Sulandari & Rihandoyo, 2014). This is in line with the understanding of employee performance, namely, the ability of employees to do something with specific skills (Adipratama & Husnatarina, 2021; Sumantri, 2015). Based on some of the understandings stated above, it can be concluded that the notion of performance is the result of specific work or activities carried out by individuals or groups to achieve programs or policies that have been prepared in an organization for a certain period of time. Performance can be seen from various perspectives, depending on the goals of each organization and also depending on the form of the organization itself (e.g., public, private, or business organizations).

Measurement of performance needs to be carried out to find out whether, during the implementation of performance, there are deviations from the predetermined plan, whether performance can be carried out according to a predetermined time schedule, or whether performance results have been achieved as expected (Hafizhah, 2021; Pandipa, 2020). In carrying out these measurements, the ability to measure performance is needed, so there is a need for performance measures. Performance measurement can only be done on objective and measurable performance. If performance cannot be measured, it cannot be managed. Improving performance needs knowing what the current performance looks like. If the performance deviation can be measured, it can be improved (Lagantondo, 2020; Mulugol et al., 2020).

Dwiyanto (2006) states five performance indicators: productivity, service quality, responsiveness, responsibility, and accountability (Asmara et al., 2021; Tiastanti et al., 2022). Employee performance and the performance of an organization are influenced by several factors, as stated by (Armstrong & Baron, 1998). They sharpen the statement of Wibowo (2012) These factors affect performance, namely personal factors, leadership factors, team factors, system factors, and contextual/situational factors.

## C. METHOD

In this study, the author uses qualitative research methods. Data analysis is not used in a statistical test model but rather a descriptive analysis (Sidiq & Choiri, 2019). Descriptive qualitative research is data obtained first, which will be collected and realized directly in the form of a description or description of the overall atmosphere or state of the object and what it is in the form of spoken or

written words or observed behavior (Fauzan & Djunaidi, 2012). This research began in May 2019 until February 2020 with the research location at the Banjarmasin City Government, specifically at the Banjarmasin City *Badan Kepegawaian Daerah-BKD* (Regional Civil Service Agency) *Badan Pendidikan dan Pelatihan Daerah-BADIKLATDA* (Regional Personnel, Education and Training Agency). The primary data in this study were from respondents/informants obtained from stakeholders of the Performance-Based Supplementary Employee Income Policy within the Banjarmasin City Government, as key persons are determined by purposive sampling, namely 1) Mayor of Banjarmasin; 2) Regional Secretary of Banjarmasin City; 3) Head of the Banjarmasin City Civil Service, Education, and Training Agency; 4) Head of the Banjarmasin City Regional Secretariat Organizational Head; 5) Head of Budget Bakeuda Banjarmasin City; 6) Head of Welfare and Discipline Head of ASN BKD Education and Training Banjarmasin City; 7) Head of Sub-Division of Employee Welfare of BKD Education and Training of Banjarmasin City; 8) The TPP Working Group Team formed by the Banjarmasin City Education and Training BKD and 9) Employees. Data collection techniques that can be used in qualitative research models are (1) interviews with respondents; (2) direct observation of various things; (3) review of various written materials; (4) descriptions of illustrations, photos, caricatures, and pictures. Furthermore, the data analysis technique uses several steps or paths simultaneously when conducting research, namely data collection, data reduction, data presentation, data verification, and conclusion drawing.

#### **D. EXPLANATION**

Performance allowances or what is known as additional performance-based employee income given to Civil Servants in the Banjarmasin City Government are part of the management of civil servants, as stated in Law Number 5 of 2014 concerning State Civil Apparatus Articles 79 and 80, namely The government is obliged to pay fair and proper salaries to Civil Servants and ensure the welfare of Civil Servants, in addition to the salary as intended, Civil Servants also receive allowances and facilities.

The benefits in question are performance allowances and expense allowances. Performance allowance is paid according to the performance achievement of each Civil Servant. This additional income policy given to civil servants has actually existed since the early 2000s on the basis of payment of allowances or additional income based on the class of civil servants and continued to develop until 2005, starting to use the basis of position level, starting from staff or executive, echelon V, Echelon IV, Echelon III and Echelon II for Provincial and Regency/City Regional Governments, this is based on regional financial capacity based on national regulations in the form of the *Peraturan Pemerintah Nomor 5 Tahun 2005* concerning regional financial management by considering the workload, responsibilities, work risks, place or location of work, and the scarcity of professions.

This policy on additional employee income within the Banjarmasin City Government is based on the *Peraturan Walikota Banjarmasin Nomor 81 Tahun*

2018 concerning the Performance-Based Supplementary Employee Income System within the Banjarmasin City Government dated December 26, 2018, as it has undergone one change or revision, most recently with the *Peraturan Walikota Banjarmasin Nomor 29 Tahun 2019* concerning the Performance-Based Supplementary Employee Income System within the Banjarmasin City Government, dated April 1, 2019.

This additional performance-based employee income is given to Civil Servants who work in the Banjarmasin City Government, which is paid periodically based on the provisions of the Mayor's Regulation above and is budgeted in the Banjarmasin City Budget. This additional payment of employment income is paid every 15 (fifteenth) days of the following month. For additional employee income, the *Calon Pegawai Negeri Sipil-CPNS* (Civil Servant Candidates) are paid 80% of the class position.

The performance-based additional employee income policy at the Banjarmasin City Government came into effect in early 2019. Although there was an additional employee income policy previously, it has not been implemented based on performance. It is only based on echeloning or certain functional and general functional levels. The hope of the Banjarmasin City Government by implementing this additional performance-based employee income is to increase the performance and productivity of its employees, then to find out the performance and productivity of employees at the Banjarmasin City Government after the implementation of this additional employee income policy using the opinion of Dwiyanto (2006), that there are five performance indicators, namely, 1) productivity; 2) service quality; 3) responsiveness; 4) responsibility; and; 5) accountability. The five indicators are an integral part of each other. They will be analyzed based on data and questionnaires distributed to employee respondents at random within the Banjarmasin City Government and associated with additional performance-based employee income policy indicators, namely, work attendance, daily activities of each -each employee, and the absorption of the regional work unit (SKPD) budget.

### **Productivity**

Productivity is the relationship between the amount of output compared to the resources consumed in producing output, from the results of the questionnaire distributed to employee respondents in the Banjarmasin City Government as much as 62.3% said this additional income policy can increase employee productivity and 37.7% answered very productive, meaning that the majority of employees are very optimistic that this policy can increase employee productivity. This is in accordance with the results of previous studies that there is an additional effect of employee income on employee performance, especially productivity (Hamidun et al., 2021; Lasut et al., 2019; Umbeang et al., 2020).

Employee productivity here is closely related to additional indicators of employee income which include work attendance, daily activities, and budget absorption. This means that if productivity wants to increase, employees must be disciplined to work on time in the office with work activities that have been arranged according to the position held by each employee and use the activity budget according to the planned time. Basically the impact of this additional

performance-based employee income policy is an increase in welfare, the final result of the evaluation on the development section of the Banjarmasin City regional secretariat is an increase in budget absorption in SKPD although it is still very small, as this was conveyed by the Mayor of Banjarmasin during the morning apple at the Banjarmasin City Hall. The principle conveyed by the Mayor of Banjarmasin, does not require ASN to work optimally, but we will give rewards (TPP) for their performance.

### **Service quality**

Service quality is an internal measurement such as shrinkage, number of rejections, defects per unit, and external ratings such as customer satisfaction or an assessment of the frequency of customer reorders. In this study, to obtain data related to service quality in each of the Regional Work Units (SKPD) of the Banjarmasin City Government, questionnaires were distributed with the result that 31.1% of employees answered that this additional employee income policy significantly improved the quality of service. Furthermore, as many as 68.9% answered improving the quality of service. Therefore, employees believe that through this additional income policy, employees are optimistic that they can improve the quality of services provided to the community in Banjarmasin City. This is following the results of previous research that there is an effect of additional employee income in the form of work allowances on the quality of service to the community (Pebriyana, 2021; Simon et al., 2017).

Despite the quality of services provided in supporting government administration in the City of Banjarmasin, there are still obstacles that have resulted in employees not being maximal in providing services to the community. This is because the answers to the questionnaire distributed to respondents still found that employees did not do the work following their primary tasks based on the map. Furthermore, the class of position, so it is necessary to take corrective steps in employee placement following their competence and level of education.

Meanwhile, suppose it is associated with additional indicators of employee income. In that case, the factors that support service quality improvement are largely determined by the level of employee discipline in being present every working hour and carrying out activities following standard procedures that have been determined and guided in providing services to the community. In conclusion, although there are still some obstacles to the quality of services provided by employees to the public, all of these are only operational and can be resolved. It is proven that all employees are optimistic that implementing this performance allowance can improve the quality of services provided to the community.

### **Responsiveness**

Responsiveness is the organization's ability to recognize community needs, develop service agendas and priorities, and develop public service programs following community needs and aspirations. The presence of the government in every organization of public life that is general/public will determine the comfort of the community in the life of the nation and state; therefore, the task is the duty and obligation of the government to regulate and provide full service to the

community in the current era in line with the dynamic change in the paradigm of government administration in the area.

The policy of additional employee income is an effort to increase the responsiveness of the apparatus in analyzing to identify the increasingly complex needs of the community in the City of Banjarmasin through the *Musyawarah Rencana Pembangunan-Musrenbang* (Mechanism of the Planning and Development Deliberation) in stages starting at the Village level, District and City level itself as a form of responsiveness. Administration of government-oriented towards community service and improving people's welfare. This is following the results of previous studies that there is an additional effect of employee income on service discipline and responsiveness to the community (Yulianti, 2022; Yusniawan & Permana, 2018). With this additional income policy, employees are always required to make reports on work or activities carried out following the main tasks of the function in the SKPD because the TPP application has grouped the types of activities in general to accommodate all work carried out by an employee.

The relationship between TPP policy indicators and the level of responsiveness of employees can be seen from the level of discipline of the apparatus in their presence at work and carrying out their functions as government administrators, especially in the City of Banjarmasin, employee activities are arranged and have accommodated the desired community needs. In particular, service SKPDs have made standard operating procedures for services easily accessible to the public, receiving online complaints managed by the Banjarmasin City Communication, Information and Statistics Office. Furthermore, the use of science and technology to support the implementation of activities in each SKPD greatly facilitates employees in providing services to the community that can be seen and accessed by the general public. In general, the performance allowance can increase the responsiveness of employees in the Banjarmasin City Government Environment.

### **Responsibility**

Responsibility explains whether the implementation of the activities of the public organization is carried out following correct administrative principles following organizational policies. This is reflected in the results of the questionnaire distributed to respondents that the level of discipline of SKPD in the Banjarmasin City Government is 98.3%, who routinely carry out morning apples and carry out directives related to the main tasks their employee functions. The creation of a synergistic relationship between superiors and subordinates which is shown in the assessment of daily activities contained in the application for additional employee income, superiors must evaluate the work results in the form of daily activities of their subordinates if they do not carry out an assessment, the supervisor is given a punishment or punishment in the form of deductions of additional income (TPP) of 10%, so this is effective in building relationships and communication between apparatus in an organization. This is following the results of previous studies that there is an additional effect of employee income on employee performance and primary responsibility (Hamidun et al., 2021; Umbeang et al., 2020).

Work attendance and daily activities in the performance-based employee income supplement policy in the City of Banjarmasin are factors to improve employee responsibility, both internally within an SKPD and in general to the environment and society. However, there are still obstacles in building the level of employee responsibility as a result of interviews and distributing questionnaires, namely, the level of accuracy of placement and appointment of employees in the position class does not reflect the competence and education possessed by each employee, specifically for general functions in the class position 5, grade 6 and job grade 7.

The responsiveness of employees in the Banjarmasin City Government Environment is very high from the results of the questionnaires distributed. Employees have extraordinary potential with limited resources for the existing apparatus to do additional work outside their primary duties to provide services to the community. However, there are still shortcomings in the management of apparatus resources by the work unit responsible for personnel resources based on the results of the distributed questionnaires.

### **Accountability**

Accountability is a measure of resources that shows the level of conformity of service delivery with the size of external values or norms in the community or those owned by stakeholders. This additional performance-based employee income policy at the Banjarmasin City Government is part of the indicators for assessing governance carried out by the Ministry of PAN and RB and the *Badan Pengawas Keuangan-BPK* (Supreme Audit Agency) of Indonesia Republic. The first level of accountability in the administration of government in Banjarmasin City can be seen from the assessment of the *Sistem Akuntabilitas Kinerja Instansi Pemerintahan-SAKIP* (Performance Accountability System for Government Agencies) conducted by the Ministry of Administrative Reform and Bureaucratic Reform, with a score of B within the last three years, this is a good result and assessment because it meets the indicators - indicators that have been standardized nationally. Second is the *Laporan Hasil Pemeriksaan-LHP* (Regional Government Financial Reports) *Laporan Keuangan Pemerintah Daerah-LKPD* (Audit Reports) conducted by the *BPK* (Indonesian Supreme Audit Agency) with *Wajar Tanpa Pengecualian-WTP* (Unqualified Results), six times the Banjarmasin City Government has received WTP assessments since 2013. Additional policy indicators for employee income, namely work attendance, daily activities, and absorption of the third budget, have a role in increasing the accountability of government administration in the City of Banjarmasin. This is following the results of previous studies that the provision of additional employee income has increased competence, performance, and accountability (Nurhayati et al., 2019).

From the questionnaire results distributed to employee respondents in the Banjarmasin City Government, 83.6% were optimistic that the specified performance targets could be achieved, while 16.4% of the specified performance targets were not achieved. The level of optimism of employees in the Banjarmasin City Government is very high in the performance of local government administration. This is evidenced by the assessment of the *SAKIP* (Government

Agency Performance Accountability System) with a B value and the LHP (Audit Result Report) of the *LKPD* (Regional Government Financial Report) for the last year getting a Fair assessment, the WTP (Unqualified Results). This is evidence that the level of accountability for governance in the City of Banjarmasin is good and increasing.

The policy of the TPP (providing additional employee income) in Banjarmasin City is supported by several factors owned by the Banjarmasin City Government, namely: a fairly high Regional Revenue and Expenditure Budget and the highest *Pendapatan Asli Daerah-PAD* (Regional Original Income) of Banjarmasin City among regencies/cities in South Kalimantan. The support for infrastructure facilities to build a policy system for additional employee income is quite adequate because as the provincial capital, the City of Banjarmasin has always been a pioneer and reference for other regions in South Kalimantan, coupled with the support of adequate and quality apparatus resources owned by the Banjarmasin City Government.

Meanwhile, several factors hinder the policy of the *TPP* (additional employee income) in the Banjarmasin City Government environment that it has an impact on individual and organizational performance, including the sectoral ego of the SKPD who still wants to get benefits or additional income more than other SKPD, the lack of maximum socialization of this policy, the application of the additional employee income system has not been perfect yet improvements, there are still employees who have not been able to operate this additional income system and the emergence of regulations from the central government related to fiscal policy, so it is necessary to revise and synchronize the policy on additional employee income.

## E. CONCLUSION

Provision of additional performance-based employee income (TPP) in the Banjarmasin City Government environment, based on the results of research and analysis conducted, it can be concluded that there is an increase in budget absorption used in each SKPD. This is in line with Dwiyanto's (2006) opinion, which mentions performance indicators including Productivity, Service Quality, Responsiveness, Responsibility, and Accountability. Improved employee performance and productivity can be seen from the discipline concerned in their work attendance and carrying out daily official duties as stated in the daily activity reports as contained in the application of the performance-based additional payment system for employee income at the Banjarmasin City Government. In addition, there is a synergistic relationship between superiors and employees. In carrying out work tasks, subordinates must report their work. At the same time, leaders must conduct assessments and evaluations of their subordinates to build teamwork in an organization.

Suggestions that can be given regarding the analysis of the provision of TPP (additional employee income) on employee performance in the Banjarmasin City Government are 1) evaluate the implementation of the *Peraturan Wali Kota Banjarmasin Nomor 29 Tahun 2019* concerning the Performance-Based Employee Income Supplement System in the Banjarmasin City Government by forming a team among others, the Organization Section, Regional Finance Agency, Inspectorate, Legal Department, Barenlitbangda and BKD Education and Training,

by optimizing the roles and functions of each team member, there is no domination of certain SKPD and each other carry out their respective functions of authority; 2) position all Civil Servants of the Banjarmasin City Government into class positions according to their competencies and expertise, and distribute them to Regional Apparatus Work Units (SKPD) based on the results of job analysis and workload analysis of Regional Apparatus Work Units (SKPD), and assign these positions in the form of a Decree signed by the Regional Head or Authorized Official; 3) improve the policy of additional performance-based employee income at the Banjarmasin City Government which includes: payment of additional employee income on time, facilitated performance appraisal and the need for clarity of activities for each position that is the duty of each employee according to their main duties and responsibilities; 4) Facilitate a more flexible budget disbursement system, but still prioritize financial accountability, so that the absorption of the government's activity budget is maximized and activities are encouraged to be carried out according to the predetermined plans; 5) In realizing increasing individual and organizational performance, the Banjarmasin City Government must implement compensation management in a fair and competitive reward and punishment system which includes a fair salary system, employee welfare programs, employee career development based on a merit system, as well as providing psychological and social rewards.

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