

Analysis of the effectiveness of budget management of Additional Employee Income (TPP) at the Youth and Sports Office of Papua Province

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Abstract

Purpose: This study aims to analyze the effectiveness of the management of the Employee Performance Supplement (TPP) budget at the Youth and Sports Office of Papua Province, focusing on the achievement of output and outcome, and identifying the challenges in its implementation.

Research/methodology: This study uses a qualitative approach with data collection techniques through interviews, documentation, and budget and staffing document reviews.

Results: The results show that the administrative management of the TPP has been quite effective, as indicated by the availability of accountability documents and budget realization in line with the allocation. However, the effectiveness of the TPP as an incentive to improve employee performance is still low. The amount of TPP does not yet take into account actual attendance and performance, and it has not been integrated with a performance evaluation system based on results. As a result, the provision of TPP has not optimally encouraged discipline and productivity.

Conclusions: The management of the TPP budget at the Youth and Sports Office of Papua Province is administratively effective but lacks impact on improving employee performance. Incentives are not based on actual attendance or output, reducing their motivational effect. Delays in disbursement and weak performance evaluation systems further undermine the purpose of the TPP.

Limitations: This study is limited to a single institution, with a small sample size and no quantitative performance metrics, which restricts the generalizability and depth of the analysis.

Contribution: This study highlights the gap between budget compliance and performance outcomes, and offers recommendations for integrating attendance and performance data into the incentive system.

Keywords: *Budget, Effectiveness, Employee Performance Supplement (TPP), Management*

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1. Introduction

Effective and efficient regional financial management is one of the key pillars in realizing good governance. Based on Government Regulation Number 58 of 2005 on Regional Financial Management, specifically Article 63, Paragraph (2), and Ministry of Home Affairs Regulation Number 13 of 2006, which has been amended through Ministry of Home Affairs Regulation Number 59 of 2007 and

Ministry of Home Affairs Regulation Number 21 of 2011, it is emphasized that civil servants (PNS) can receive additional income based on the financial capacity of each regional government. The criteria for granting this additional income vary significantly. Performance allowances or additional income for PNS are based on aspects such as the level of expertise or in-depth knowledge, specific skills, job risks, and other technical factors directly related to the tasks being performed (Hakim, Habibi, & Sudirman, 2016; Prayoga & Hasibuan, 2024). Furthermore, Ministry of Home Affairs Regulation Number 59 of 2007, Article 39, states that regional governments can provide additional income to PNS based on objective considerations, while still paying attention to the financial condition of the region and approval from the regional parliament (DPRD). The purpose of granting this additional income (TPP) is to enhance work effectiveness, employee motivation, and civil servant welfare, based on workload, work location, work environment, scarcity of professions, and performance achievements (Hosnan & Pramono, 2023).

In Papua Province, policies regarding TPP have been regulated through several Governor Regulations. Governor Regulation of Papua Number 10 of 2022 regulates the amendment to Governor Regulation Number 6 of 2022 regarding Additional Income for Civil Servants Based on Electronics within the Papua Provincial Government in the 2022 Fiscal Year. In this regulation, the TPP amount is adjusted based on the position class and employee workload. Next, Governor Regulation Number 31 of 2022 stipulates that additional income is granted based on workload and working conditions, with a certain percentage of the base TPP after rounding. In 2024, Governor Regulation Number 63 of 2024 adjusted TPP provisions for ASN based on the financial capability of the region. Employee Additional Income (TPP) is not only intended as an additional compensation form but also as a strategic instrument to encourage the improvement of ASN performance (Alawi, Affandi, & Umalihayati, 2025; Darmatasia, Zulkieflimansyah, & Yamin, 2024). In this context, performance refers to how well employees are able to complete their tasks and responsibilities effectively, efficiently, and according to the standards set by the institution (Tumanggor & Girsang, 2021).

ASN performance should be one of the main indicators in determining the amount of TPP received. In other words, TPP should function as a performance-based incentive, providing greater rewards to ASN who demonstrate discipline, integrity, and high work productivity (Muslianto, Mingkid, & Waleleng, 2023). However, in practice, it is still found that the performance measurement and evaluation mechanisms have not been optimally implemented. For example, the lack of an objective and integrated evaluation system causes TPP distribution to be unfair and not reflective of each employee's actual contribution. When low-performing ASN receive the same TPP amount as high-performing ASN, this can reduce overall work motivation and weaken the meritocratic spirit in the bureaucracy (Mudhofar, 2021). Therefore, it is important to ensure that TPP policies are truly aligned with performance principles. Integration of attendance data, individual performance achievements, and work results based on measurable indicators should serve as the basis for calculating TPP (Nur, Budiayanti, & Maulana, 2024). This way, TPP will not only become a budget burden but also serve as a driving force for bureaucratic reform and public service improvement focused on actual work results.

The effectiveness of managing the TPP budget can be understood as how well the processes of planning, budgeting, disbursement, and evaluation of the TPP budget are able to achieve the expected goals, namely improving employee performance and welfare, without causing waste or misallocation. According to Mardiasmo (2018), effective financial management is management that can optimize the outcome of the available budget input while adhering to the principles of efficiency, accountability, and transparency. In the context of TPP, effectiveness can be seen from several indicators, such as timely disbursement, alignment between the TPP received and workload and performance achievements, and the presence of an evaluation system that can assess ASN performance objectively (Thoiba, Naway, & Marhawati, 2023). If TPP budget management is carried out effectively, this allowance will not only serve as a compensation instrument but also encourage productivity, work motivation, and a competitive and professional work culture within the bureaucracy (Elviana & Febriana, 2021). However, if the management is not carried out with effectiveness, TPP has the potential to become a budget burden without making a tangible contribution to employee performance (Amarullah, Wismono, Hidayah, & Luthfi, 2017).

Non-performance-based distribution of TPP actually creates inequality and dissatisfaction among ASN, as well as reducing the strategic value of TPP as a tool for driving bureaucratic reform. The Youth and Sports Office is one of the Regional Government Work Units (SKPD) that has implemented TPP for ASN. In practice, despite regulations having been established, it still faces various challenges. One of the problems that occur in the Youth and Sports Office of Papua Province is the delay in TPP payments, where the regulation stipulates that TPP should be paid monthly, but in practice, it is not paid every month. These delays can be caused by various factors, including regional cash liquidity limitations and suboptimal administrative processes.

Additionally, there is an inequity in the distribution of TPP, where active and disciplined employees receive the same amount of TPP as employees who rarely attend or do not show optimal performance. This indicates that the performance and attendance evaluation system has not been fully integrated into the TPP distribution mechanism, meaning that the primary goal of TPP as a performance-based incentive has not been maximally achieved. The Acting Governor of Papua emphasized that the rights of ASN, including TPP, have been anticipated in the APBD planning and continue as usual, despite budget efficiency for other needs. Based on the background above, this research aims to analyze the effectiveness of managing the Employee Additional Income (TPP) budget at the Youth and Sports Office of Papua Province. This analysis is expected to provide recommendations for improving the TPP management system to be more just, transparent, and performance-based.

1.1. Problem Formulation

The problem formulation for the thesis "Analysis of the Effectiveness of Managing the Employee Additional Income (TPP) Budget at the Youth and Sports Office of Papua Province" is as follows:

1. How effective is the management of TPP at the Youth and Sports Office of Papua Province?
2. What challenges are faced in the management of TPP at the Youth and Sports Office of Papua Province?

1.2. Research Objectives

The research objectives are as follows:

1. To analyze the effectiveness of TPP management at the Youth and Sports Office of Papua Province.
2. To identify the challenges in managing TPP at the Youth and Sports Office of Papua Province.

2. Literature Review

2.1. Effectiveness and Its Measurement

Effectiveness is the relationship between output and objectives (Mahmudi, 2019). The greater the contribution of output to the achievement of objectives, the more effective the organization is. Effectiveness is closely related to success in implementing activities or programs, as well as achieving the expected results within a specific time frame and resources. According to Ahmad, Furuoka, and Rasiah (2023), organizational effectiveness can be defined as the level of success an organization has in achieving its strategic goals. Meanwhile, Saprianda (2023) stated that effectiveness is the ability to select the right goals and achieve them efficiently. Effectiveness in the context of regional budget and financial management refers to the extent to which program implementation and budget use align with the planned objectives, target the right recipients, are on time, and provide real benefits to the organization and the community (Sawir, Aljurida, & Susilawaty, 2025).

2.2. Employee Additional Income (TPP)

Employee Additional Income (TPP) is a form of non-salary compensation given to Civil Servants (PNS) within the regional government. TPP is given as an incentive to encourage increased performance, discipline, and responsibility in carrying out tasks and functions. According to the Ministry of Home Affairs Regulation Number 13 of 2006 on Regional Financial Management Guidelines, amended by Ministry of Home Affairs Regulation Number 21 of 2011, Employee Additional Income (TPP) is additional income provided to civil servants in regional governments, in addition to salaries and allowances attached to the salary. The sources and amounts of this income are determined based on the financial capacity of the region.

In Government Regulation Number 12 of 2019 on Regional Financial Management, TPP is categorized as part of the employee expenses, with its allocation considering the fiscal capacity of the region and the achievement of employee performance. Furthermore, the Ministry of Administrative and Bureaucratic Reform (Permenpan-RB No. 63 of 2021) states that TPP is a policy instrument for civil servant management that serves as a performance incentive, rewarding work load, job risks, and responsibilities borne by PNS. (Madjid, 2016) states that Employee Additional Income is a financial incentive outside of the basic salary, given based on performance evaluation, work discipline, and the workload and responsibilities of the position, and is used to motivate and retain high-performing employees. Thus, TPP is not only a form of financial allowance but also part of a performance management system used to enhance public service effectiveness in the government sector.

2.3. TPP Policy in Indonesia

In Indonesia, TPP policy is regulated by the government through various regulations tailored to the needs of each institution. Several key points regarding TPP policy in Indonesia include: TPP policy is regulated by government regulations that provide guidelines for giving additional income to civil servants (PNS). These regulations cover criteria, amounts, and procedures for granting TPP.

- 1) Government Regulation Number 46 of 2010 on Civil Servant Performance Appraisal, which states that “regional governments can provide TPP to employees based on objective considerations, considering the regional financial capacity and obtaining approval from the regional parliament (DPRD) in accordance with applicable regulations.”
- 2) Law Number 5 of 2014 on the State Civil Apparatus (ASN Law), Article 21, which states that PNS is entitled to receive salaries, allowances, and facilities. Allowances include performance allowances and hardship allowances.
- 3) Governor Regulation of Papua Number 8 of 2018 on Employee Additional Income Based on Electronics within the Papua Provincial Government, which states that TPP is given based on discipline and performance achievement using an electronic system.
- 4) Law Number 20 of 2023 on the State Civil Apparatus, which regulates the State Civil Apparatus by setting the terminology used in its regulation, including strengthening the Merit System, determining the need for Civil Servants (PNS) and Government Employees with Work Agreements (PPPK), organizing honorarium workers, and digitalizing ASN management.
- 5) Governor Regulation of Papua Number 9 of 2023 on Electronic-Based Employee Additional Income (e-TPP), which states that TPP is income given to Civil Servants in the Papua Provincial Government based on calculations of discipline and performance achievements using an electronic system.
- 6) Governor Regulation of Papua Number 63 of 2024 on Electronic-Based Employee Additional Income (e-TPP), which states that TPP is given to ASN in the Papua Provincial Government based on calculations of discipline and performance achievements using an electronic system and Functional TPP integrated into a single application system that governs TPP distribution. PNS in the local government receive TPP based on workload, in accordance with the region's financial capacity. The TPP is provided monthly, 12 times a year, in accordance with regulations

2.4. Framework of Thought

Figure 1 illustrates the theoretical framework used to analyze the effectiveness of Employee Additional Income (TPP) budget management at the Youth and Sports Office of Papua Province. This framework is based on public sector effectiveness theory by Mahmudi (2019), regional financial management theory by Mardiasmo (2018), and the concepts of employee satisfaction and performance in incentive policies. The effectiveness of TPP budget management is placed as the main variable, analyzed through four key indicators: (1) output and outcome achievement, (2) budget efficiency, (3) alignment of realization with planning, and (4) impact on ASN satisfaction and performance. These indicators reflect the entire cycle of public budget management, from planning, implementation, to evaluating its impact on employees as direct beneficiaries. Output and outcome achievement shows how well TPP has supported the realization of organizational goals. Budget efficiency assesses the optimization of financial resource use. Alignment of realization with planning reflects compliance with budget policies and regulations. Meanwhile, ASN satisfaction and performance reflect the psychological and professional impact of TPP distribution.

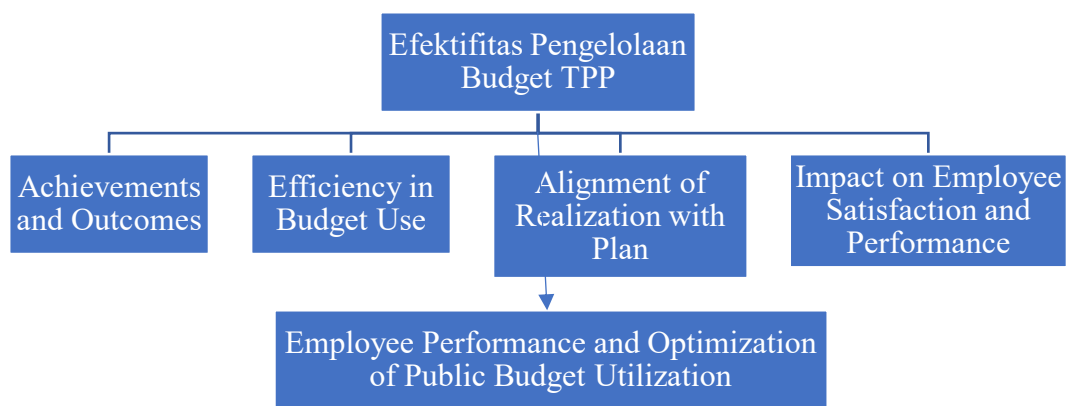


Figure 1. Theoretical Framework

Source: Adapted from (Mardiasmo, 2018) and processed by the researcher (2025)

3. Research Methods

3.1. Research Location and Time

The research was conducted at the Youth and Sports Office of Papua Province, located on the second floor of the 'A' building, Kota Raja, with participants consisting of TPP recipients, regional financial officers, and other relevant stakeholders. The research period was from February to March 2025. This study was carried out in accordance with the research letter issued by the Faculty of Master of Economics and Business with the title "Analysis of the Effectiveness of Managing the Employee Additional Income (TPP) Budget at the Youth and Sports Office of Papua Province."

3.2. Types and Sources of Data

The types of data and data sources used in this study are as follows:

A. Data Type:

This study uses qualitative data in the form of descriptions and interpretations from interviews, observations, and document analysis related to TPP management.

B. Data Sources:

1. Primary Data: Obtained through in-depth interviews with employees of the Youth and Sports Office as TPP recipients and other stakeholders.
2. Secondary Data:
 - a. TPP Policy Documents: Documents that regulate the provision of TPP to employees at the Youth and Sports Office of Papua Province.
 - b. Employee Performance Reports: Reports documenting employee performance over a given period.
 - c. Annual Reports of the Youth and Sports Office of Papua Province: Official reports providing an overview of the department's activities and achievements.

3.3. Research Subjects

In this study, subjects were selected purposively based on specific considerations relevant to the research objectives. The subjects of this study include individuals who have knowledge, experience, and a direct role in the process of managing the Employee Additional Income (TPP) budget at the Youth and Sports Office of Papua Province:

- Structural officials involved in the planning and implementation of the budget (Head of the Department, Secretary, or Head of the Financial Subdivision).
- Technical staff in the fields of finance or personnel.
- TPP recipients who can provide insights regarding the impact of the TPP budget implementation.

The selection of the number of subjects is not fixed, as it depends on the depth of information and the data saturation principle, meaning when the data obtained is considered sufficient and no new information emerges.

3.4. Data Collection Methods:

Interviews are a communication process or interaction to collect information through question-and-answer sessions between the researcher and informants or research subjects. With technological advancements, interviews can also be conducted remotely via telecommunications. In essence, an interview is a method to obtain in-depth information about an issue or theme raised in the study (Sukmantoro & Ekawati, 2021).

3.5. Data Analysis Methods

The data analysis process carried out by the researcher includes:

1. Data Reduction

This stage involves reviewing all available data from various sources, such as interview data, field observations, and documentation, to identify key elements related to the research focus. In this research, data reduction was conducted on the following information:

❖ Interview Data

- Statements from employees about the delay in TPP payments.
- Complaints regarding the unfair distribution of TPP.
- Opinions from structural officials regarding the planning and implementation of the TPP budget.

Data Reduction: Only statements related to the planning system, implementation, accountability, regulatory compliance, and employee satisfaction will be selected and grouped according to these categories.

❖ Field Observation Data

- Employee attendance conditions.
- The process of submitting and disbursing TPP.
- Work situations when TPP payments are delayed.

Data Reduction: Only findings that show the direct impact of TPP management on employee performance and work conditions will be retained for further analysis.

❖ Documentation Data

- Governor's Decree related to TPP.
- Budget realization reports.
- Evidence of TPP payments and employee attendance records.

Data Reduction: Only documents directly related to the planning, realization, and accountability processes of TPP will be selected to support the interview and observation results.

2. Data Display

At this stage, the researcher summarizes the key findings in a systematic arrangement, categorizing them into patterns, themes, units, or categories. This allows the central theme to be easily identified, and meaning is given according to the research material. Data analysis and interpretation involve simplifying and transforming raw data into concise, meaningful conclusions.

3. Verification

At this stage, the conclusions that have been drawn are tested against comparative data obtained from the data collection process and other supporting data. The purpose of content testing is to verify the correctness of the analysis results. The conclusions are drawn by linking or communicating the research findings with the theories that form the researcher's framework and their relevance to findings from other relevant studies. A process of member checking, from the orientation phase to the final data verification, is conducted. The final step is to make conclusions for reporting as research results. Thus, the research process in data analysis includes data reduction, data display, and data verification. This study aims to reach a single conclusion as the research outcome.

3.6. Operational Definitions

The effectiveness of TPP budget management refers to the success level of managing the Employee Additional Income (TPP) budget in achieving the policy goals, namely improving ASN performance and achieving budget efficiency. This is evaluated from the aspects of planning, implementation, accountability, regulation, and its impact on employee satisfaction. Indicators:

- Achievement of output and outcomes from the TPP budget.
- Efficiency of TPP budget usage.

- Alignment of realization with the plan.
- ASN satisfaction and performance as a result of TPP distribution.

4. Results and Discussion

4.1. Research Results

4.1.1. Informant Description

The informants in this study include TPP recipients, TPP budget managers, and other relevant stakeholders, aimed at gaining a deeper understanding of the effectiveness of TPP management at the Youth and Sports Office of Papua Province. Data for this study were collected through direct interviews with each informant. The total number of employees at the Youth and Sports Office of Papua Province is 122, and 6 informants were selected, consisting of:

- Staff members
 - Head of the general administration subdivision
- 1 acting secretary / head of the program subdivision
- 1 tpp operator

Table 1. Informant Description

Position	Years of Service	Work Unit	Gender	Age
Head of Finance and Equipment Subdivision	5 Years	DISORDA	Female	58
Head of Program Subdivision	5 Years	DISORDA	Male	51
Staff / Operator	10 Years	DISORDA	Female	45
Staff / Operator	10 Years	DISORDA	Male	34
Staff	22 Years 3 months	DISORDA	Female	46
Staff	22 Years 3 months	DISORDA	Male	33

4.1.2. Analysis of the Effectiveness of TPP Budget Management

A. Achievement of Output and Outcome from the TPP Budget

This study aims to analyze the effectiveness of TPP budget management by reviewing the output and outcome achieved. In this context, output refers to the immediate results from the provision of TPP, while outcome refers to the medium-term impact on employee performance and motivation.

1) Output Achievement

Based on interviews with several officials and staff at the Youth and Sports Office of Papua Province, the output achievement of the TPP budget includes:

- Payments of TPP (Additional Income Allowance) have not been implemented regularly and on time. The process of distributing the TPP budget has not been carried out every month as scheduled and has not taken into account calculations based on attendance and workload. As conveyed by several informants who were interviewed, one informant mentioned: "The timing of the TPP payment depends on the leadership's policy, even though the Governor's Decree states that the payment is to be made every month, but in practice, it could be once every 3 months or 6 months." Another informant shared: "So far, payments have not been on time, even though the Governor's Decree mentions it should be done every month, this happens because we wait for orders from the Provincial Finance and Asset Management Agency (BPKAD) of Papua, possibly due to the availability of funds in the regional treasury."
- Availability of TPP recording and reporting system. Supporting documents such as the TPP Determination Decree, attendance lists, and monthly reports are prepared by the Financial Subsection and used as the basis for budget accountability.
- Adjustment of TPP amounts has been arranged based on job levels, but not according to attendance. The TPP provision scheme has been designed according to the job levels of each employee, aiming to create proportionality based on responsibility and workload. However, in practice, the amount of TPP received does not reflect the actual attendance of employees. Employees with low or

inconsistent attendance still receive full TPP according to their job level, with no significant reductions. This diminishes the effectiveness of TPP as a motivator for performance and discipline, and may create perceptions of unfairness in the workplace. Therefore, there needs to be accurate attendance data integration in the TPP calculation system to ensure that incentives reflect employee discipline and real contributions. "TPP should be paid based on performance, but in reality, sometimes it's not. Some people just show up to sign in and leave without working. There should be a clear task division so the workload matches the TPP received." The TPP implementation also faces technical challenges such as incomplete e-performance reporting. Most civil servants only fill out e-performance close to the TPP payment period after receiving instructions from the treasury section, which delays the verification and disbursement process.

2) Outcome Achievements

Meanwhile, the outcome of TPP provision is evaluated based on employees' perceptions and experiences regarding its impact on motivation and performance. Interview results and documentation highlight some key points:

- **Employee attendance and discipline levels still do not meet expected standards.**

Although TPP has been provided as an incentive, evaluations show no significant change in time discipline and attendance. Many employees are still late, leave early, or are absent without clear reasons. This indicates that financial incentives alone are not enough to build a disciplined work culture. Additional approaches, such as stronger supervision, consistent implementation of reward and punishment systems, and raising employees' awareness of the importance of discipline as part of professionalism, are needed. TPP payments have also been made unfairly. In practice, there is inconsistency between employee performance and the amount of TPP received. Some employees who rarely attend or are absent without clear reasons still receive the same TPP as those who are consistently present and show good performance. This situation creates feelings of unfairness among disciplined employees. This injustice also negatively affects work motivation because incentives no longer reflect contributions and responsibilities. Therefore, an objective and transparent performance evaluation mechanism is needed as the basis for providing TPP, so that incentives truly serve as a trigger for performance improvement and are not just an administrative formality.

- **Improved administrative performance and internal services.**

Some superiors reported improvements in reporting speed and program implementation as employees felt more financially appreciated.

- **Not all employees show significant productivity improvements.**

Some employees only show up physically without making a maximal contribution to their work. This suggests that the TPP outcome is not fully optimized because not all aspects of performance are well measured.

Based on these findings, it can be concluded that the outcome achievements have not been fully met, especially in terms of discipline, which affects productivity and work innovation

3) Efficiency in the Use of TPP Budget

Efficiency in managing the TPP budget refers to the ability of the Youth and Sports Office of Papua Province to use the allocated budget economically, effectively, and without waste. Based on document data and interviews, the following was found: The TPP budget has been used in accordance with the allocation set in the annual planning documents (DPA and RKA). No significant overspending has been observed. There is an automatic TPP deduction system for employees who are absent or do not meet the criteria, contributing to efficiency by returning unused funds to the regional treasury or using them for other needs as per regulations.

However, there is no systematic periodic evaluation of the effectiveness ratio of TPP in relation to employee output, so efficiency is more administrative than performance-based. This finding shows that from a financial perspective, TPP budget use is efficient, but it lacks a performance-based budgeting approach.

4.1.3. Alignment of Plans with Realization

A review of planning documents and budget realization reports shows that the realization of TPP budget aligns well with the initial plan. Below is a table showing the realization of the Additional Income Allowance (TPP) budget for the Youth and Sports Office of Papua Province for 2022–2024.

Table 2. Budget and Realization of Employee Additional Income (TPP) Youth and Sports Office of Papua Province 2022–2024

Year	Budget	Realization	%
2022	10.321.198.080,00	9.451.004.801,00	91,57
2023	6.290.975.446,00	4.720.324.415,00	75,03
2024	3.941.612.220,00	3.395.286.131,00	86,14

Source: LRA DISORDA, 2022-2024

Based on the data in Table 5.2, it appears that the allocation of the Additional Income Allowance (TPP) budget in the Youth and Sports Office of Papua Province has shown a decreasing trend from 2022 to 2024. In 2022, the TPP budget was IDR 10,321,198,080.00, with realization amounting to IDR 9,451,004,801.00 or 91.57% of the total budget. This percentage reflects a fairly effective budget absorption performance. In 2023, the budget decreased significantly by 39.08% to IDR 6,290,975,446.00, and the realization rate decreased to IDR 4,720,324,415.00 or only 75.03%. This percentage indicates a decline in the effectiveness of TPP budget implementation that year, caused by factors such as policy changes, administrative challenges, and budget efficiency.

In 2024, the budget again decreased by 37.36% compared to the previous year, to IDR 3,941,612,220.00. Despite the smaller budget, the realization reached IDR 3,395,286,131.00 or 86.14%, showing improvement in budget implementation effectiveness compared to 2023. Overall, although there was a decreasing trend in the TPP budget over the three consecutive years, the realization rate showed an improvement in 2024 after a sharp decline in 2023. This indicates efforts toward efficiency, and from a performance effectiveness perspective, it can be concluded that::

- 2022 was highly effective (realization >90%)
- 2023 was effective (realization between 70–89%), but reached the lowest point
- 2024 showed an increase in effectiveness and remains in the effective category

This shows that although the TPP (Additional Income Allowance) fund has decreased every year, its management effectiveness shows a pattern of adaptation and improvement from year to year in budget management by the Youth and Sports Office of Papua Province. The above graph presents the proportion of the TPP budget and realization in the Youth and Sports Office (DISORDA) of Papua Province during the period from 2022 to 2024. The data is shown in the form of a pie chart, illustrating the share of each year against the total TPP budget and realization over the three-year period.

Based on the graph, it is evident that 2022 contributed the most to the total TPP budget and realization, marked by the blue sector, which covers about half of the total proportion. This indicates that in 2022, the TPP budget allocation was relatively higher than in the following two years, or that the TPP budget realization in that year peaked. Meanwhile, in 2023, represented by the red sector, the proportion is smaller compared to the previous year but still significant. This may reflect adjustments in budget policy, changes in employee structure, or regional fiscal conditions affecting the TPP allocation.

As for 2024, represented by the gray color, it has the smallest proportion of the total TPP budget and realization over the three years. This decrease may be caused by several factors such as budget efficiency, reduction in staff positions, regional budget rationalization, or changes in regulations related to TPP provision. Overall, the trend depicted by the graph shows a decrease in TPP budget allocation or realization from year to year, which should be further examined in the context of bureaucratic efficiency, regional fiscal policy, and the effectiveness of performance-based incentive programs for civil servants in the Youth and Sports Office of Papua Province.

Based on the graph above, it can be seen that the percentage of TPP realization in the Youth and Sports Office (DISORDA) of Papua Province fluctuated during the period from 2022 to 2024. In 2022, the TPP realization rate exceeded 90%, reflecting very effective budget implementation. However, in 2023, there was a significant decline to around 70-75%, the lowest point in the past three years. This decline was likely influenced by various factors such as delays in filling out e-performance, administrative challenges, and regional budget efficiency. Then, in 2024, the realization percentage increased again, reaching about 85-88%, showing improvement in the management of the TPP budget, both in disbursement and in adjustments to more realistic and efficient budget planning.

Overall, this graph illustrates that despite changes in the TPP budget each year, the effectiveness of its implementation shows a trend of improvement, particularly in the final year of observation. The disbursement of TPP is carried out according to the amount already designed based on job class and rank. On average, the TPP budget realization reached over 95% of the total planned allocation, with small deviations generally caused by employees leaving, retiring, or transferring. No overbudget realization was found, which indicates disciplined management of the plan. However, in interviews, it was found that some employees felt that the attendance verification process was still weak, causing TPP payments sometimes not to reflect the actual workload realization.

4.1.4. Employee Satisfaction and Performance as the Impact of TPP Provision

One important outcome of the TPP budget is its impact on employee satisfaction and performance. Based on interviews with several employees and direct supervisors, the following results were found: Satisfaction levels increased, especially because TPP was seen as an additional reward beyond base salaries and structural allowances. Some employees expressed that TPP helped with their economic needs and encouraged them to attend more regularly. However, satisfaction does not always correlate with increased performance. It was found that: Some employees feel they "just show up" to meet attendance requirements to receive TPP, without any motivation to improve productivity. Not all supervisors have implemented performance-based measurements to determine TPP eligibility, leading to perceptions of unfairness. In conclusion, TPP plays a role in increasing employee satisfaction, but its impact on performance is still limited unless supported by a clear and fair measurement and evaluation system.

4.2. Discussion

According to the Papua Governor's Regulation No. 63 of 2024 regarding the Electronic-Based Additional Income Allowance (e-TPP), which is the income provided to Civil Servants in the Papua Provincial Government based on calculations of discipline and performance achievements through an integrated electronic system, TPP is provided based on workload according to the regional financial capacity. The provision of TPP based on workload, as stipulated, is to be done monthly, 12 times within one fiscal year. However, the implementation in the Youth and Sports Office of Papua Province has not fully aligned with the 2024 Governor's Regulation, and several findings can be outlined as follows:

1) Inefficiency in TPP Disbursement

Repeated delays in TPP payments reflect the weakness of the regional financial management system. This contradicts the principles of good governance in public financial management, particularly in transparency and accountability.

2) Mismatch Between Performance and Incentives

The provision of TPP not based on actual performance and attendance reduces the incentive's role as a motivator for performance improvement. This aligns with Herzberg's motivation theory, where incentives are only effective when directly linked to job performance.

3) Administrative Efficiency vs. Substantive Efficiency

Although the TPP budget is administratively managed efficiently (no overbudget), the lack of a performance evaluation system shows that the efficiency is not substantive. Ideally, performance-based budgeting should be applied so that budget allocations reflect real employee contributions.

4) Plan and Realization Alignment Shows Adaptation

The decrease in the budget from year to year reflects efforts to rationalize and improve the regional budget. However, the realization remaining high in 2024 shows improvements in planning and more realistic adjustments.

5) Employee Satisfaction Does Not Always Indicate Productivity.

This finding strengthens the idea that financial incentives do not always correlate with performance improvements. Without an objective and accurate evaluation system, TPP becomes an administrative formality that does not impact innovation or work ethic.

4.3. Challenges in Managing TPP

The management of the Additional Income Allowance (TPP) in the Youth and Sports Office of Papua Province still faces several challenges that affect its effectiveness. Some issues found in the research include:

1) Mismatch Between TPP Budget and Performance Contributions

Although the Youth and Sports Office has allocated the TPP budget regularly based on job class, the performance and program outcomes of employees do not fully reflect the effectiveness of that budget. Some employees who are less active or contribute minimally still receive the full TPP, leading to budget wastage.

2) TPP Not Based on Accurate Performance Assessments

On the ground, it was found that the e-performance system has not been maximized as the basis for TPP evaluation. Many employees are late or do not fill out e-performance but still receive TPP without proportional deductions, which reduces accountability and fairness in disbursement.

3) Delays and Inconsistencies in Attendance Data

A significant challenge is the suboptimal employee attendance system. Attendance that is not accurately recorded complicates verification, so the TPP calculation process becomes unsubstantiated by facts. As a result, employees who are absent still receive the same incentives as those who attend regularly.

4) Lack of Supervision and Internal Evaluation

Supervision from office leaders regarding TPP system implementation is ineffective. There is no periodic evaluation to assess whether TPP provision impacts productivity, making it difficult for the organization to improve budget management strategies.

5. Conclusion

5.1. Conclusion

Based on the research on the effectiveness of managing the Additional Income Allowance (TPP) budget in the Youth and Sports Office of Papua Province, the following conclusions can be drawn:

1. Administratively, the management of the TPP budget is quite orderly, with a relatively high realization rate in line with the planned allocation. However, in terms of effectiveness, TPP has not optimally driven improvements in performance and employee motivation. The TPP amount has not adequately considered individual attendance or performance and has not been integrated into a results-based evaluation system.
2. The main challenges in managing TPP include delays in payments due to reliance on regional treasury availability, weak control over employee discipline and attendance, and the lack of an objective and standardized performance evaluation system. Additionally, the use of e-performance has not been optimized or maximally utilized for daily monitoring.

5.2. Recommendations

Based on the conclusions, the following improvement steps are recommended to enhance the effectiveness of managing the Additional Income Allowance (TPP) in the Youth and Sports Office of Papua Province:

1. Ensure Timely TPP Payments

The Provincial Government and BPKAD need to ensure the availability of funds and expedite the disbursement process so that TPP payments are made on time every month, as stipulated in regulations.

2. Integrate Attendance and e-Performance Systems in TPP Evaluation

An automated system that integrates attendance, daily e-performance, and TPP calculations is needed to ensure that the incentives reflect employee contributions and discipline.

3. Implement Performance-Based Evaluations

TPP should be given based on measurable work achievements, not just job rank or formal attendance. This will encourage employees to be more productive and responsible.

4. Build a Consistent Supervision and Reward-Punishment System

Stronger supervision from leaders is needed, along with the application of sanctions for undisciplined employees and rewards for high achievers, in order to foster a healthy and fair work culture.

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