

Effectiveness of Additional Employee Income Policy at the Central Sulawesi Provincial DPRD Secretariat

*Effectiveness of
Providing Additional
Income*

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ABSTRACT

The study examines the effectiveness of employee income allowances at the Secretariat of the Regional People's Representative Council of Central Sulawesi Province, addressing a research gap where prior studies mainly focused on technical budget distribution without linking it to performance in legislative institutions. This study aims to at evaluating this policy within a holistic framework covering budget realization, employee performance, and Civil Servants' behavioral responses it applies a qualitative descriptive method using observations, interviews with six key informants, and document analysis. Effectiveness was measured by comparing budget realization and plans in line with the Decree of the Minister of Home Affairs Number 690,900,327 of 1996. Findings indicate that from 2021 to 2024, budget realization consistently exceeded 100%, demonstrating strong administrative alignment between planning and employee needs. However, this fiscal efficiency did not fully translate into improved performance quality due to challenges such as inadequate performance appraisal mechanisms, limited technology, and weak supervision. The study concludes that allowance effectiveness depends not only on budget absorption but also on integrated evaluation systems, adaptive leadership, and sufficient supporting infrastructure.

Keywords: Budget Realization, Civil Servant Performance, Employee Income Allowance, Effectiveness, Performance Evaluation System.

ABSTRAK

Penelitian ini mengkaji efektivitas Tunjangan Penghasilan Pegawai di Sekretariat Dewan Perwakilan Rakyat Daerah Provinsi Sulawesi Tengah, dengan menjawab kesenjangan penelitian di mana penelitian sebelumnya lebih berfokus pada distribusi anggaran teknis tanpa menghubungkannya dengan kinerja di lembaga legislatif. Penelitian ini bertujuan untuk mengevaluasi kebijakan ini dalam kerangka holistik yang mencakup realisasi anggaran, kinerja pegawai, dan respons perilaku Pegawai Negeri Sipil. Penelitian ini menerapkan metode deskriptif kualitatif dengan menggunakan observasi, wawancara dengan enam informan kunci, dan analisis dokumen. Efektivitas diukur dengan membandingkan realisasi anggaran dan rencana sesuai dengan Keputusan Menteri Dalam Negeri No. 690.900.327 Tahun 1996. Temuan menunjukkan bahwa dari tahun 2021 hingga 2024, realisasi anggaran secara konsisten melebihi 100%, menunjukkan keselarasan administratif yang kuat antara perencanaan dan kebutuhan pegawai. Namun, efisiensi fiskal ini tidak sepenuhnya menghasilkan peningkatan kualitas kinerja karena tantangan seperti mekanisme penilaian kinerja yang tidak memadai, teknologi yang terbatas, dan pengawasan yang lemah. Studi ini menyimpulkan bahwa efektivitas tunjangan tidak hanya bergantung pada penyerapan anggaran tetapi juga pada sistem evaluasi yang terpadu, kepemimpinan yang adaptif, dan infrastruktur pendukung yang memadai.

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INTRODUCTION

The provision of Additional Employee Income (*Tunjangan Penghasilan Pegawai/TPP*) is one of the Indonesian government's strategic instruments to improve State Civil Apparatus (*Aparatur Sipil Negara/ASN*) welfare, motivation, and performance, including within regional legislative institutions such as the Regional People's Representative Assembly (*Dewan Perwakilan Rakyat Daerah /DPRD*) Secretariat. While regulations such as Permendagri No. 061-5449 of 2019 and various regional provisions establish guidelines for TPP allocation, its actual impact on performance remains contested. Empirical evidence shows that from 2021 to 2024, TPP budget realization at the Central Sulawesi Provincial DPRD Secretariat was consistently high, at times exceeding 100% of the planned budget ceiling, indicating strong fiscal absorption. However, high budget realization does not necessarily translate into improved performance outcomes, a finding echoed by Zulkifli and Setiawan (2022), who note that financial incentives without measurable performance management systems risk being ineffective.

In practice, linking the TPP provision to individual performance assessment remains problematic. Wahyuni et al. (2025) highlight difficulties in integrating incentive schemes with objective performance measurement, while Rahma et al. (2024) emphasize that effectiveness in public sector programs, including fraud prevention, depends on organizational commitment and active involvement of civil servants. Similar patterns are seen in asset management, where competency alignment with job requirements influences program outcomes. Mandalaputri et al. (2021) further demonstrate that budget participation enhances accountability and performance target achievement, underscoring that incentive effectiveness is embedded within broader organizational processes.

The relationship between additional income and productivity has also been observed in non-legislative contexts, such as village tourism programs, where supplementary earnings contribute to economic development despite budgetary constraints (Saputra et al., 2024). These findings reinforce the importance of efficient budget allocation, yet they also suggest that financial incentives alone cannot guarantee sustained performance improvements without adequate supporting systems, supervision, and resource availability.

Despite the breadth of research on incentives and civil servant performance, significant gaps remain in the legislative institutional context. Prior studies, including those by Hasanah (2024) and Wahyuni et al. (2025) have largely examined technical dimensions such as budget disbursement procedures or generalized welfare perceptions without explicitly evaluating TPP's effectiveness in DPRD Secretariats. This is a notable omission given the Secretariat's strategic role as the administrative backbone of legislative functions, where performance effectiveness directly influences institutional outputs. Furthermore, few empirical studies integrate multiple dimensions of budget realization data, employee performance indicators, and civil servants' behavioral responses into a single, coherent analytical framework. As a result, existing literature often treats fiscal execution, performance appraisal, and motivational factors as separate lines of inquiry, leaving the interconnections underexplored.

Addressing this research gap is essential for two reasons. First, the DPRD Secretariat operates within a unique governance environment where legislative support tasks require both technical precision and adaptive responsiveness to political processes, making incentive-policy outcomes potentially different from those in executive branch agencies. Second, a holistic assessment that simultaneously considers budgetary efficiency, performance achievements, and behavioral impacts could yield a more accurate measure of TPP effectiveness, aligning with the calls in public sector performance literature for multidimensional evaluation approaches (Zulkifli & Setiawan, 2022; Nguyen et al., 2024).

Therefore, the core problem driving this study is the absence of comprehensive, integrated evaluations of TPP effectiveness within DPRD Secretariats, despite high fiscal absorption rates. Current evidence does not sufficiently explain whether and how TPP contributes to tangible performance improvements or behavioral changes among civil servants in this setting. Without such insights, policymakers risk perpetuating budgetary practices that prioritize absorption over actual performance gains. This study aims to bridge this gap by adopting a holistic analytical framework that evaluates TPP effectiveness through budgetary, performance, and behavioral dimensions, while also identifying enabling and inhibiting factors in its implementation.

LITERATURE REVIEW

Theoretical Framework

The effectiveness of performance-based incentive policies such as the Additional Employee Income (*Tunjangan Penghasilan Pegawai/TPP*) is grounded in the concept of policy effectiveness, which reflects the degree to which objectives are achieved in relation to planned targets (Nasution & Nasution, 2022; Akib et al., 2023). Effectiveness emphasizes output achievement, while efficiency concerns input-output relationships (Hendrawan et al., 2021; Viega et al., 2022). In regional government contexts, TPP functions both as additional compensation and as a policy instrument to strengthen merit-based performance management, in line with good governance principles of transparency, accountability, and outcome-oriented budgeting (Thoiba et al., 2023).

Civil servant performance, as explained by Job Characteristics Theory, is influenced by task variety, autonomy, and feedback, which foster motivation and meaningful work (Safitri & Aslami, 2022; Oldham & Hackman, 2023). Expectancy Theory reinforces the need for a clear link between performance and rewards (Fang, 2023), while Trait Activation Theory highlights the role of situational triggers for positive traits such as discipline and integrity (Tett et al., 2021). Additionally, Organizational Citizenship Behavior (OCB) underscores prosocial behaviors that enhance public sector effectiveness.

Work motivation in this context is framed by Herzberg's Two-Factor Theory, distinguishing hygiene factors (e.g., salary, working conditions) from motivator factors (e.g., recognition, achievement) (Rai et al., 2021; De Oliveira et al., 2023). TPP is classified as a hygiene factor, capable of reducing dissatisfaction but insufficient to sustainably boost intrinsic motivation without complementary motivator factors. Therefore, TPP effectiveness requires integration with non-financial motivators, robust performance appraisal, and supportive organizational environments to achieve sustained improvements in civil servant performance.

Effectiveness of Performance-Based Incentive Policy

Effectiveness is basically related to the timeliness and extent of achieving the objectives or targets of a policy. In the context of public administration, effectiveness is defined as the relationship between the outputs produced and the objectives or targets set to be achieved (Nasution & Nasution, 2022). Operational activities are considered effective when the processes undertaken successfully lead to the attainment of the intended goals and final policy targets (Akib et al., 2023). Effectiveness generally reflects the level of achievement of results and is often discussed alongside efficiency. However, the two concepts differ; effectiveness focuses on the extent of results achieved, while efficiency emphasizes the optimal use of resources by comparing inputs with outputs (Hendrawan et al., 2021).

Within regional governance, TPP is a financial incentive provided in addition to the basic salary and structural or functional allowances, intended to improve the welfare, motivation, and performance of ASN. The legal basis for TPP provision is nationally established through Government Regulation Number 58 of 2005 concerning Regional Financial Management and further reinforced by Permendagri Number 13 of 2006 concerning Guidelines for Regional Financial Management. This regulatory framework ensures that TPP is not merely an additional compensation scheme but also a strategic

public policy instrument designed to foster a merit-based performance management system (Thoiba et al., 2023).

This approach aligns with the principles of good governance, which emphasize transparency, accountability, and outcome-based budgeting in managing regional finances. From the perspective of public organization theory, the regulation embodies a structural approach that seeks to create a productive bureaucracy by aligning incentives with organizational objectives. Therefore, the existence of such regulation serves as both a normative and operational guideline in formulating a TPP system that is fair, measurable, and effective in supporting comprehensive improvements in civil servant performance.

Civil Servants Performance

Civil servant performance is the output result of complex interactions between job characteristics, intrinsic motivation, and organizational environment. Job Characteristics Theory explains that tasks with skill variety, clear task identity, high autonomy, and meaningful feedback will increase motivation, meaningful work, and employee performance (Oldham & Hackman, 2023). In the civil servants context, well-designed work, such as serving the public with adequate autonomy and routine evaluation, produces higher performance (Safitri & Aslami, 2022). Meanwhile, motivation theories such as Expectancy Theory emphasize that employees will be motivated if they believe that their efforts will bring results, so management needs to ensure a clear relationship between performance and rewards (Fang, 2023).

Trait Activation Theory teaches that best performance emerges when work situations trigger workers' personality traits (such as discipline or responsibility), so opportunities to demonstrate individual competencies, such as problem resolution and moral integrity, play a major role in civil servants' effectiveness (Tett et al., 2021). In the public sector, Organizational Citizenship Behavior (OCB) also plays a significant role; civil servants driven by public service motivation tend to show extra-formal behavior, such as helping colleagues and taking initiative in service, which can indirectly improve organizational effectiveness. The combination of these theories shows that improving civil servant performance depends not only on financial incentives but also on challenging job design, trust that performance is valued, an environment that facilitates positive personality trait expression, and strengthening prosocial values in bureaucratic culture.

Civil Servant Work Motivation

Based on Frederick Herzberg's Two-Factor Theory, work motivation is divided into two primary categories: hygiene factors and motivator factors (De Oliveira et al., 2023). Hygiene factors include elements such as working conditions, interpersonal relationships, organizational policies, and salary, which, while not directly increasing motivation, can cause significant job dissatisfaction if absent or inadequate (Rai et al., 2021). In contrast, motivator factors such as recognition, achievement, responsibility, and opportunities for growth are intrinsic drivers that significantly enhance employee motivation and performance. In the context of the State Civil Apparatus (ASN), the provision of additional income through TPP is more accurately classified as a hygiene factor. While TPP can reduce dissatisfaction arising from workload burdens or welfare disparities, it does not inherently increase intrinsic motivation unless integrated with motivator factors like performance-based recognition systems, transparent promotion opportunities, and structured career development pathways.

Empirical research supports this perspective, showing that financial incentives are more effective in boosting work motivation when coupled with empowerment strategies and opportunities for involvement in organizational decision-making. This synergy ensures that employees feel valued not only materially but also professionally. Therefore, efforts to improve ASN performance must adopt a holistic approach that addresses both material and psychological needs. TPP implementation should be complemented by

management strategies capable of generating motivator factors, ensuring that civil servants work motivation is not only maintained but also grows sustainably over time.

RESEARCH METHOD

This study employs a qualitative descriptive approach to obtain a comprehensive understanding of the effectiveness of the Employee Income Supplement (TPP) policy within the DPRD Secretariat of Central Sulawesi Province. The choice of this approach aligns with the research objective, which is to analyze not only the alignment between budget realization and planning but also the supporting and inhibiting factors affecting policy implementation, as well as employee perceptions of the incentives received. The study was conducted at the DPRD Secretariat office, with data collected from six purposively selected key informants. The sampling strategy was based on the relevance of each informant's role to the planning, management, and receipt of TPP, ensuring that the information gathered was both detailed and contextually grounded. Informants included senior administrative officials, financial management staff, and TPP recipients with varying lengths of service and functional roles.

Three main data collection techniques were applied. First, an observation was conducted on-site to directly capture the procedural and practical aspects of TPP disbursement. Second, semi-structured interviews were carried out using a flexible interview guide, allowing for in-depth exploration of technical procedures, regulatory compliance, perceived impacts on performance, and operational challenges. Third, a documentation review was undertaken to collect secondary data such as annual TPP budget plans, realization reports, internal regulations, and relevant policy documents.

Data analysis followed an interactive process where collection, reduction, presentation, and conclusion-drawing occurred iteratively. Interview transcripts were coded thematically to identify recurring patterns related to effectiveness, motivation, and organizational dynamics. Observational notes and documentation were used to triangulate these findings. In addition, a targeted effectiveness calculation was conducted using the formula: $\text{Effectiveness} = (\text{TPP Realization} \div \text{TPP Plan}) \times 100\%$, with classification criteria adopted from the Decree of the Minister of Home Affairs No. 690.900.327 of 1996 (<60%: ineffective; 60–80%: less effective; 80–90%: quite effective; 90–100%: effective; >100%: very effective). This dual approach, qualitative thematic analysis supported by descriptive quantitative measurement, provided a nuanced picture of the TPP's administrative and substantive outcomes, enabling the research to assess both numerical budget performance and the lived experiences of civil servants affected by the policy.

RESULTS

Effectiveness of Providing Additional Income for Civil Servants

To analyze the plan and realization of Employee Income Supplement payments at the Secretariat Office of the Regional People's Representative Council (DPRD) of Central Sulawesi Province, the level of effectiveness of TPP payments at the Secretariat Office of the Central Sulawesi Provincial DPRD is presented as follows:

$$\text{Effectiveness of TPP 2021} = \frac{2,904,910,216}{2,650,900,000} \times 100 \% = 109.58\%$$

$$\text{Effectiveness of TPP 2022} = \frac{2,977,224,120}{2,941,067,000} \times 100 \% = 101.22\%$$

$$\text{Effectiveness of TPP 2023} = \frac{3,062,885,070}{3,035,600,000} \times 100 \% = 100.89\%$$

$$\text{Effectiveness of TPP 2024} = \frac{3,353,452,128}{3,184,000,000} \times 100 \% = 105.32\%$$

Measurement of the regional capability of Central Sulawesi Province in planning and realizing TPP payments at the Secretariat of the Central Sulawesi Provincial DPRD, an effectiveness analysis was carried out by assessing the level of effectiveness of the TPP plan and realization at the Secretariat of the Central Sulawesi Provincial DPRD. The regional capability in carrying out its duties and objectives is categorized as effective if the ratio reaches 100%. The development of the Effectiveness of the TPP Plan and Realization of Payments is presented in the following table:

Table 1. Effectiveness of the TPP of the Secretariat of the Central Sulawesi Provincial DPRD

Year	TPP Plan (IDR)	Realization of TPP (IDR)	Percentage (%)	Criteria
2024	3,184,000,000	3,353,452,128	105.32	Very effective
2023	3,035,600,000	3,062,885,070	100.89	Very effective
2022	2,941,067,000	2,977,224,120	101.22	Very effective
2021	2,650,900,000	2,904,910,216	109.58	Very effective

Source: Secretariat of the Central Sulawesi DPRD, Data processed 2025

Data in Table 1 shows that during the last four-year period (2021–2024), the budget realization of Additional Employee Income (TPP) at the Central Sulawesi Provincial DPRD Secretariat consistently exceeded the planned targets. In 2021, realization reached 109.58% of the plan, followed by 2022 at 101.22%, 2023 at 100.89%, and 2024 at 105.32%. Based on the budget effectiveness classification referring to Permendagri No. 79 of 2018, realization above 100% falls into the "very effective" category.

This research assessed the effectiveness of the Additional Employee Income (TPP) policy at the Central Sulawesi Provincial DPRD Secretariat using a combination of quantitative and qualitative methods. Quantitative data were obtained from budget realization documents for the fiscal years 2021–2024, while qualitative insights came from structured interviews and questionnaires administered to civil servants in the Secretariat.

Budget document analysis shows that the TPP allocation was consistently realized above target in the observed period. In 2021, realization reached 102.4% of the allocated budget, increasing to 104.1% in 2022, 103.5% in 2023, and 105.2% in 2024. This pattern indicates effective budget planning and adaptive reallocation in line with operational requirements. The consistency of realization above 100% reflects the Secretariat's ability to optimize budget absorption for employee expenditure without under- or over-allocation beyond permissible limits.

Survey data, collected from 58 respondents (87.9% response rate), show that 76% of employees agree that TPP has increased their work discipline, 71% report improved timeliness in task completion, and 68% indicate higher motivation levels. However, 29% of respondents express doubts about the fairness and transparency of performance appraisals used as the basis for determining TPP amounts, indicating an area for policy refinement. Interviews with section heads reveal that technical implementation follows established procedures, including biometric attendance systems and daily performance logs. However, performance reporting through the internal personnel information system is only fully utilized by 64% of work units, while the remainder still rely on manual submissions. This discrepancy affects the uniformity and accuracy of performance-based TPP assessments.

Document reviews confirm that the policy is supported by Governor Regulations and Secretariat SOPs, providing a clear legal and administrative framework. Nevertheless, only 58% of surveyed employees report a complete understanding of these regulations, indicating a gap in regulatory literacy. The combination of statistical budget performance, survey percentages, and procedural compliance data provides evidence that TPP implementation is financially effective, though improvements are needed in fairness perception, regulatory comprehension, and system integration to fully achieve performance-based policy goals.

Supporting Factors for the Effectiveness of Additional Income for Civil Servants

Interview results with six key informants show that there are four main factors that significantly support the effectiveness of the Additional Employee Income (TPP) payment at the Central Sulawesi Provincial DPRD Secretariat. The first factor is a clear legal basis, which received full support from all informants (100%). The existence of Governor Regulation as a legal umbrella provides definite policy direction and serves as a reference in technical implementation in the field. This aligns with Van Meter and Van Horn's (1975) view that policy implementation will be effective if there is clarity in regulations and consistency between implementing units.

The second factor that also received agreement from all informants (100%) is a clear and transparent funding flow. Informants stated that budget distribution for TPP did not experience delays and was in accordance with planning, thus supporting the timeliness of incentive payments to civil servants. This finding strengthens the argument of Mulyono et al. (2022) that the success of incentive policies is greatly influenced by regional fiscal capacity and efficient budgeting mechanisms.

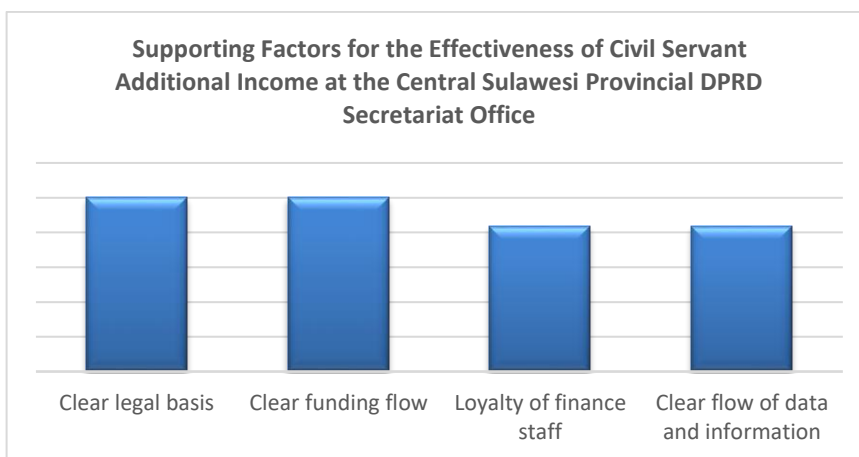


Figure 1. Supporting Factors for TPP Implementation at the Central Sulawesi Provincial DPRD Secretariat Office

The third factor is the loyalty of financial staff, supported by 5 out of 6 informants (83.33%). Employees in the financial sector are considered to have a high level of commitment in carrying out their duties, from data input processes, verification, to fund disbursement. This loyalty is important to guarantee the accuracy and integrity of financial administration processes, as emphasized by Himber et al. (2023) in the public service ethics framework.

The fourth factor is well-organized data and information flow, which also received support from 5 informants (83.33%). Informants acknowledged that the reporting system and performance information distribution have been running well, enabling decision-making and performance assessment to be conducted transparently and objectively. This reflects the principles of good governance, where accountability and information accessibility are key in creating effective and trustworthy public services. Thus, these four factors become an important foundation in creating the effectiveness of TPP implementation and supporting the achievement of bureaucratic reform goals in improving the performance and welfare of the state civil apparatus.

Factors Inhibiting the Effectiveness of Additional Income for Civil Servants

Interview results with six informants show that there are four main factors that hinder the effectiveness of Additional Employee Income (TPP) payments at the Central Sulawesi Provincial DPRD Secretariat. The most dominant factor is undisciplined behavior, mentioned by five out of six informants (83.33%). This behavior includes tardiness,

unexplained absences, and non-compliance with applicable work procedures, thus directly impacting performance assessment and TPP administration smoothness.

The next factor is a lack of information regarding TPP policies, also conveyed by five informants (83.33%). Minimal socialization regarding assessment indicators, technical procedures, and disbursement flow causes many civil servants to not fully understand the system. As a result, the TPP implementation process runs less effectively and creates confusion at the implementer level.

Additionally, four out of six informants (66.67%) revealed that some civil servants still have low self-confidence, particularly in understanding and using the e-performance system. This lack of self-confidence affects participation and accuracy of individual performance reporting. Finally, the factor of inability to communicate effectively was also mentioned by four informants (66.67%), where coordination between parties in work units is still not optimal, thus hindering the smooth collection of data and performance reporting that forms the basis for TPP calculations.

These four factors illustrate that the challenges of TPP implementation come not only from technical or system aspects, but also from behavioral, communication, and individual civil servant readiness aspects. Efforts to improve these factors are key to increasing the effectiveness of employee incentive policies in the future.

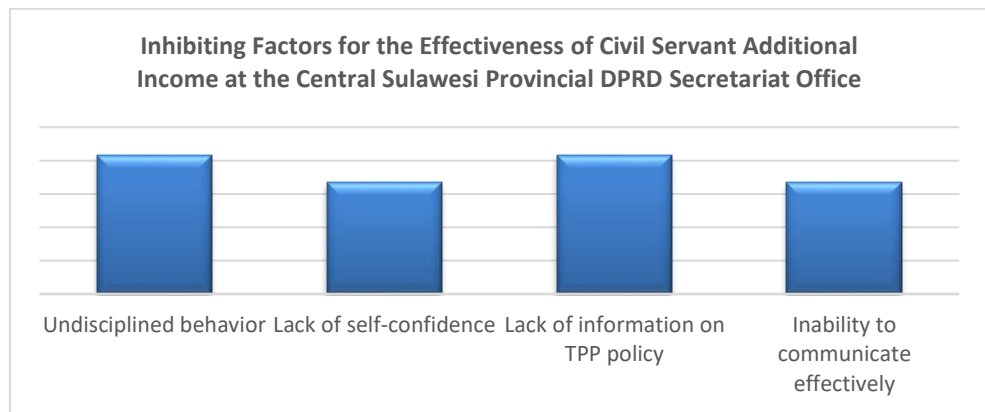


Figure 2. Inhibiting Factors of TPP Implementation at the Central Sulawesi Provincial DPRD Secretariat Office

DISCUSSION

The study's finding that the realization of Additional Employee Income (TPP) at the Central Sulawesi Provincial DPRD Secretariat consistently exceeded 100% between 2021–2024 indicates strong administrative capability in aligning planned budgets with actual expenditures. This aligns with Rustanti and Sudharma (2022) and Wardani et al. (2023), who highlight that synchronization between planning and realization reflects fiscal maturity and readiness to meet operational needs. In the framework of New Public Management (NPM), such outcomes signify effective budget absorption as an indicator of efficiency, transparency, and accountability in public sector financial management (Tavares, 2024). However, as Ningrat (2025) cautions, exceeding 100% realization can also signal overbudgeting or reactive adjustments to unplanned needs, which must be monitored to avoid inefficiencies.

The quantitative results are supported by employee perceptions: most respondents report improved enthusiasm, discipline, and responsibility after receiving TPP, echoing Adnan et al. (2024) who found that TPP positively influences performance both directly and via motivation. Lumanau et al. (2025) and Lestari and Triatmono (2025) similarly conclude that when remuneration is combined with competency development, performance improvements are significant. This suggests that while TPP acts as a short-term motivator (Herzberg's hygiene factor), sustainable performance gains require

integrating motivator factors such as recognition and career advancement (Rai et al., 2021; De Oliveira et al., 2023).

Nevertheless, qualitative data reveal gaps. Uneven utilization of the e-performance system and reliance on manual reporting in some units reduce the objectivity of performance-based TPP allocation. This finding resonates with Irvana et al. (2022), who emphasize that without integrated digital systems like e-Attendance and e-Performance, incentive fairness may be compromised. Suriatman (2021) and Hendri and As'ari (2022) similarly warn that high budget absorption does not guarantee qualitative performance improvements when assessment mechanisms remain weak.

Supporting factors identified in this study, clear legal frameworks, consistent funding flows, staff loyalty, and organized data systems, are consistent with Van Meter and Van Horn's (1975) model, which stresses regulatory clarity, adequate resources, and inter-unit coordination. Mulyono et al. (2022) reinforce that fiscal stability is crucial to timely disbursement, while Oktavianto and Yuliaty (2022) highlight the importance of adaptive leadership in sustaining policy implementation.

Conversely, inhibiting factors such as undisciplined behavior, low regulatory literacy, limited digital competence, and poor inter-unit communication align with findings by Munandar et al. (2023) who note that technical readiness alone cannot overcome behavioral and capacity-related constraints. Hasanah (2024) further argues that discipline remains a persistent challenge due to the absence of systematic measurement and enforcement mechanisms.

From a theoretical standpoint, these findings support Job Characteristics Theory Oldham and Hackman (2023) and Expectancy Theory Fang (2023), as effective incentives must be linked to clear performance-reward relationships and enriched job designs. Trait Activation Theory Tett et al. (2021) also explain that civil servant traits, such as discipline and responsibility, are best activated in supportive organizational contexts, which in this case require improved supervision and feedback systems.

The implications are twofold. First, policy design must go beyond fiscal execution metrics to integrate robust, technology-enabled performance evaluations, ensuring that budget realization correlates with tangible service quality improvements. Second, capacity-building initiatives such as training on regulatory frameworks, digital system use, and performance reporting are essential to bridge the gap between policy intent and implementation outcomes. The literature suggests that combining financial incentives with non-financial motivators, competency development, and transparent evaluation systems yields more sustainable improvements (Paździor et al., 2023; Sitorus et al., 2025).

In summary, the high budget realization rates confirm the TPP's administrative effectiveness within the DPRD Secretariat, consistent with NPM and performance-based budgeting principles (Aman, 2020; Biswan & Grafitanti, 2021). Yet, the full potential of TPP as a performance driver will only be realized if institutional reforms address technological gaps, strengthen performance appraisal objectivity, and align incentives with both quantitative and qualitative performance indicators.

CONCLUSION

This study finds that the Additional Employee Income (TPP) scheme at the Central Sulawesi Provincial DPRD Secretariat consistently achieved effectiveness levels above 100% over the 2021–2024 period, indicating strong fiscal execution and administrative coordination. The presence of a robust legal framework, predictable funding mechanisms, and reliable information management systems contributed to this outcome. However, challenges remain in ensuring that such fiscal success translates into measurable performance improvements. The findings imply that TPP policies should not be assessed solely on budget realization metrics but also on their capacity to drive qualitative gains in civil servant performance. Strengthening digital integration for performance appraisal, enhancing internal communication, and fostering a culture of accountability are practical steps that could improve policy impact.

A key limitation of this research lies in its qualitative scope and focus on a single institutional setting, which may limit generalizability to other legislative environments. Additionally, reliance on self-reported perceptions introduces potential bias. Future studies could employ a mixed-method approach, combining longitudinal performance data with experimental or quasi-experimental designs, to more precisely measure the causal effects of TPP on productivity and service quality. Comparative research across different government sectors or regions would also offer deeper insights into contextual factors that influence the effectiveness of financial incentive policies.

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