

Evaluating The Impact Of Additional Employee Income (Tpp) On Civil Servant Teachers' Performance: A Policy Analysis In Mimika Regency

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Abstract

This study evaluates the implementation of the Additional Employee Income (Tunjangan Penghasilan Pegawai or TPP) policy for civil servant teachers (Aparatur Sipil Negara – ASN) in Mimika Regency, Indonesia, using six public policy evaluation indicators: effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy. A qualitative descriptive approach was employed, incorporating semi-structured interviews with education stakeholders and analysis of teacher attendance documentation from 2023 to 2024. The findings reveal substantial discrepancies in 2023 between biometric (fingerprint) attendance and compliance with instructional duties. For example, in SMK Negeri 3 Mimika, the fingerprint attendance rate was 90%, yet only 13% of teachers complied with teaching-hour requirements; similarly, SMP Negeri 3 recorded 78% attendance but only 12% compliance. Improvements were observed in 2024, with the attendance-compliance gap narrowing significantly e.g., SMK Negeri 1 Mimika (95% vs. 90%) and SD Inpres Timika V (90% vs. 88%). Despite these improvements, interviews indicate that the TPP policy has not led to meaningful enhancements in teaching quality, pedagogical innovation, or long-term commitment. The policy is perceived as inefficient due to bureaucratic rigidity, financially inadequate in relation to cost-of-living disparities, and insufficiently responsive to the structural challenges of remote and underserved schools. Consequently, policy reform is urgently required to ensure that the TPP system is performance-based, contextually adaptive, and aligned with the broader goals of public sector accountability and equitable education outcomes.

Keywords: Additional Income Policy, Civil Servant Teachers, Educational Equity, Policy Evaluation, Teacher Attendance

1. Introduction

In Indonesian education, teachers play a central role in determining the quality and equality of access to education. However, the challenges faced by teachers, particularly in rural and remote areas



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like Mimika Regency, are often complex and multidimensional. Factors such as limited infrastructure, limited access to educational resources, and socio-economic issues within the community have become obstacles to improving teacher welfare and performance. In an effort to improve educational standards and ensure the welfare of civil servant teachers, the local government in Mimika Regency has introduced the Additional Income Policy (TPP) as a strategy to improve motivation, performance, and financial equity for educators (Yulianti, 2022).

The implementation of the TPP policy is a strategic step expected to provide a positive stimulus to improve the welfare of civil servant teachers. Mimika Regency, with its abundant natural and cultural resources, often faces obstacles in ensuring equal access to education for all children in the region. Therefore, the TPP policy is expected not only to increase teacher motivation and welfare but also to open up opportunities to improve the overall quality of education. Against this backdrop, evaluating the TPP policy in Mimika Regency is essential to assess its impact, learn valuable lessons, and design sustainable steps to improve the education system (Nugroho & Priyanto, 2023).

In a dynamic environment like Mimika Regency, an evaluation of the TPP policy provides a crucial foundation for understanding its effectiveness in addressing the unique challenges faced by civil servant teachers. This evaluation will address not only the financial aspects but also its impact on motivation, performance, and equity within the educational environment. Thus, a holistic review of the TPP policy will not only enable better decision-making by the local government but also make a significant contribution to the continuous improvement of Mimika Regency's education system, as well as improving the quality of life for educators and the local community (Adam, 2020).

A comprehensive evaluation of the TPP policy will also provide a better understanding of how this policy interacts with local factors, such as culture and socio-economic conditions Andrian et al. (2023) Thus, the evaluation can provide valuable insights into potential adaptations or adjustments needed to make this policy more effective according to the unique local context. Furthermore, by strengthening the TPP policy based on the evaluation findings, Mimika Regency can strengthen its commitment to inclusive and sustainable quality education, creating an environment where every child has equal and meaningful access to quality education (Windari, 2021).

With globalization and increasingly fierce competition, investment in education is key to preparing a resilient and competitive future generation (Windari, 2021). Therefore, an evaluation of the TPP policy in Mimika Regency will also make a significant contribution to understanding how investments in teacher welfare can generate long-term positive effects on human development and the local economy. Therefore, the TPP policy evaluation is not only relevant to Mimika Regency locally

but can also provide important insights for education development efforts at the national level and be a valuable contribution to the global sustainable development agenda.

2. Method

This research uses a qualitative descriptive approach that aims to reveal events, facts, circumstances, phenomena, and conditions. The research proceeds by presenting what actually happened. This qualitative descriptive approach is used to examine objects in their natural settings, with the researcher acting as a key instrument. This research aims to understand in-depth how the TPP (Travel Allowance) policy is implemented, particularly those based on work performance and workloads that exceed normal limits. The researcher will evaluate the processes, procedures, and mechanisms used to determine and award TPP, as well as the effectiveness of this policy in encouraging improved employee performance and motivation.

This research was conducted in Mimika Regency, specifically at the Mimika Regency Education Office in Timika. This location was selected based on several strategic considerations. First, easy access to primary and secondary data relevant to the research topic. This ease of access includes the availability of the required data, the transparency of relevant parties in providing information, and adequate administrative support. Mimika Regency has a unique and specific context related to the implementation of the Employee Income Supplement (TPP) policy for ASN teachers, which can provide valuable insights and relevant findings for studies of public policy and human resource management in the education sector.

3. Result and Discussion

1. Analysis of the presence of teaching staff (PTK) in 2023

The following graph presents data on teacher attendance (PTK) in Mimika Regency in 2023, comparing attendance based on fingerprints with functional attendance according to regulations. This data provides a baseline overview of teacher discipline levels at various levels of education and serves as a basis for evaluating the effectiveness of supervision and implementation of attendance policies.

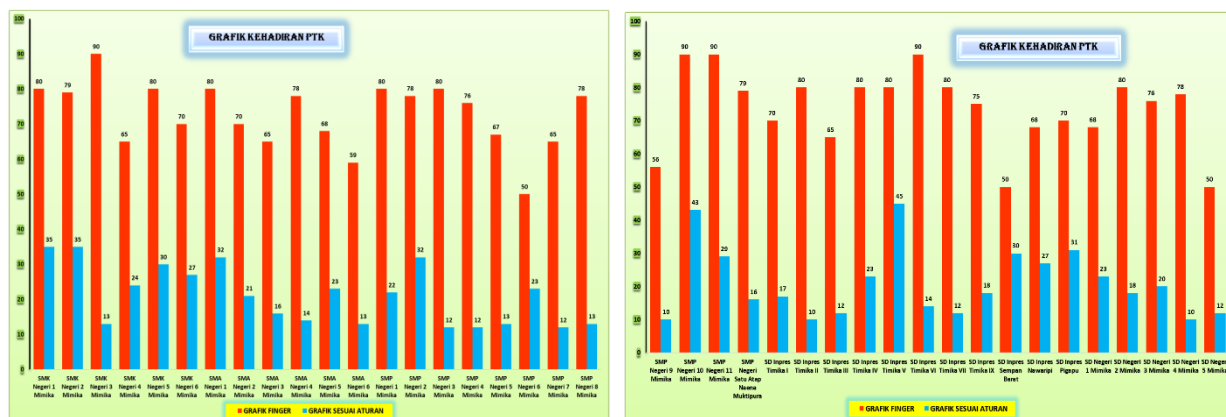


Figure 1. Graph of data on the attendance of teaching staff (PTK) in 2023

Source: Author's Own Work

Data on teacher attendance (PTK) in 2023 in Mimika Regency shows a significant gap between handwritten attendance and attendance according to regulations. At the vocational high school (SMK), high school (SMA), and junior high school (SMP) levels, handwritten attendance is high on average (78–90%), but attendance that complies with procedures is much lower, such as at SMK Negeri 3 Mimika (90 vs. 13) and SMP Negeri 3 Mimika (78 vs. 12). Some schools, such as SMK Negeri 1 and 2 Mimika, show better compliance (35 out of 80–79). This indicates that many teachers are systematically present but fail to fulfill their functional obligations such as teaching and reporting. The situation is even worse at the elementary school level, particularly at the Presidential Elementary School (SD Inpres) and Public Elementary Schools (SD Negeri). Many schools record high finger attendance, but very low attendance according to regulations, for example, SD Inpres Timika I–IV (80–90 vs. 10–23) and SD Negeri 5 Mimika (50 vs. 12). Although there are exceptions, such as SD Inpres Timika V (80 vs. 45), overall, there appears to be weak supervision after attendance and allegations of absenteeism.

Analysis of the presence of teaching staff (PTK) in 2024

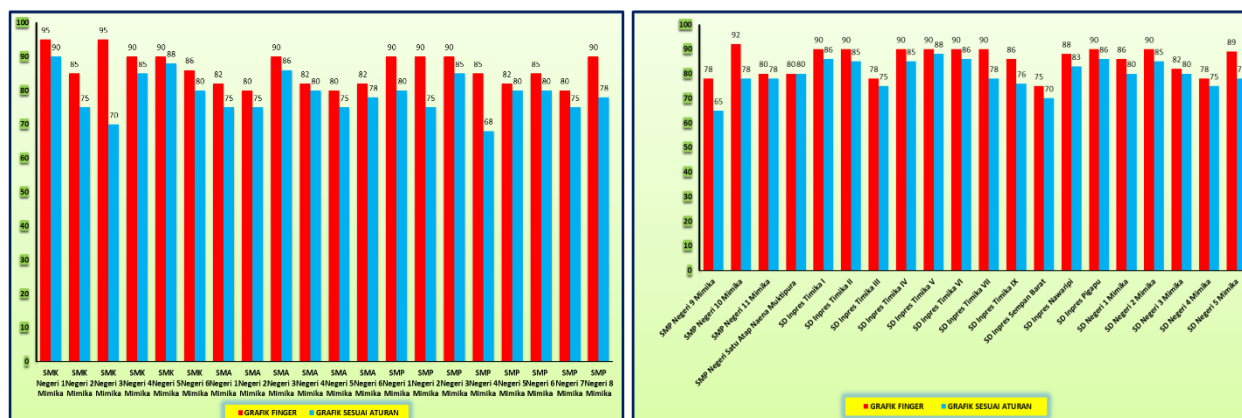


Figure 2. Graph of data on the attendance of teaching staff (PTK) in 2024

Source: Author's Own Work

The 2024 PTK attendance data in Mimika Regency showed a significant increase compared to the previous year, particularly in the alignment between attendance based on finger (red graph) and attendance according to regulations (blue graph). At the vocational high school (SMK), high school (SMA), and junior high school (SMP) levels, almost all schools recorded high and stable attendance rates across both categories, with an average difference of only 5–10 points. For example, SMK Negeri 1 Mimika recorded 95% (finger) and 90% (according to regulations), while SMP Negeri 5 Mimika achieved 90% and 85%. This indicates good administrative and functional discipline among teachers, as well as improvements in the implementation and monitoring of attendance.

Positive trends are also evident at the elementary school level, which previously showed a significant gap between finger attendance and attendance regulations. By 2024, the gap in most elementary schools was much smaller, averaging only 3–7 points. For example, SD Inpres Timika V recorded 90% (finger attendance) and 88% (in accordance with regulations), and SD Negeri 4 Mimika recorded 78% and 75%. This data indicates that elementary school teacher discipline has improved, and the likelihood of attendance manipulation practices such as finger attendance has decreased sharply. Overall, the 2024 graph reflects a marked improvement in teacher compliance with attendance regulations, likely driven by improved monitoring systems and professional awareness within the school environment.

Interview Regarding Policy on the Impact of Additional Employee Income

The following table presents the results of interviews regarding the Employee Income Supplement (TPP) policy, compiled based on key policy evaluation indicators. This table illustrates the responses of various informants, both from the Education Office and educators, regarding the effectiveness, efficiency, equity, adequacy, responsiveness, and appropriateness of the TPP policy. This data serves as the basis for a deeper understanding of the policy's impact on the ground and the extent to which its implementation reflects the needs and expectations of teachers.

Tabel 2. Indicator Interview Results

No	Indicator	Interview Results
1	Effectiveness	Education Department officials stated that the TPP has indeed had an impact on teacher welfare, but performance improvements have not been consistently visible. One teacher added that they don't always link the TPP to improvements in teaching quality, indicating that the policy hasn't been fully effective in boosting performance.
2	Efficiency	Teachers in remote areas report that the TPP administration process is sometimes slow, resulting in uncertain payment times. This reduces the policy's efficiency, as the time and resources expended are disproportionate to the results achieved.
3	Adequacy	Interviews revealed that the TPP allowance received is insufficient to meet the needs of those in areas with high living costs, particularly in remote areas. One teacher stated that the TPP only covers basic needs but is insufficient to address the challenges of working in difficult areas.
4	Equality	Teachers in rural areas consider this policy unfair because they receive nearly the same incentives as teachers in cities, despite their working conditions being far more challenging. Therefore, they are demanding a larger increase in the TPP for rural areas.

5	Responsivitas	Most teachers feel that local governments are less responsive to their needs and aspirations. The TPP policy-making process is top-down, without teacher input.
6	Accuracy	The Education Office acknowledges that this policy is appropriate for improving welfare, but it has not been fully directed at improving the quality of education. Integration between the TPP and teacher performance assessments remains weak.

Source: Author's Own Work

Interviews regarding the Employee Income Supplement (TPP) policy within the Education Office revealed that the policy has had a limited positive impact on teacher welfare and performance. In terms of effectiveness, although officials claim that the TPP improves welfare, improvements in teacher performance have not been consistently observed, and some teachers do not even associate the TPP with improvements in teaching quality. In terms of efficiency, teachers in remote areas reported slow and uncertain administrative processes, reducing the policy's overall efficiency. Regarding adequacy, the TPP amount is considered insufficient to cover living costs in high-cost areas, particularly in remote areas, where the TPP only covers basic needs.

From an equity perspective, teachers in rural areas have complained about the unfairness of incentives, which are nearly the same as those received by teachers in urban areas, despite their greater workload and challenges. This highlights the need to adjust the TPP based on geographic conditions and work difficulty. Regarding responsiveness, most teachers believe that local governments have not been sufficiently responsive to their aspirations because policymaking is carried out top-down without involving teachers. Meanwhile, in terms of accuracy, although this policy is on target in improving welfare, its integration with improving the quality of education and teacher performance assessments is still suboptimal. Therefore, the TPP policy is considered to still require significant improvements to be more effective, equitable, and have a direct impact on the quality of education.

Interview with ASN Teachers in Mimika Regency

The following are the results of interviews with civil servant teachers in Mimika Regency, presented based on each indicator of the Employee Income Supplement (TPP) policy. This table summarizes teachers' views on the policy's effectiveness, efficiency, adequacy, equity, responsiveness, and appropriateness. These findings provide a first-hand account of how the TPP policy is perceived, implemented, and its impact on work motivation and the quality of learning in schools.

Tabel 3. Results of Indicator Interviews

No	Indikator	Hasil Wawancara
1	Effectiveness	Policies aimed at improving the quality of education remain weak. One teacher stated that additional income does not necessarily encourage innovation in learning.
2	Efficiency	Policy implementation is also a problem, especially in the context of TPP distribution in hard-to-reach areas.
3	Adequacy	Interviews revealed that the TPP allowance received is insufficient to meet the needs of those in areas with high living costs, particularly in remote areas. One teacher stated that the TPP only covers basic needs but is insufficient to address the challenges of working in difficult areas.
4	Equality	Equity is one of the most critical issues. Interviews revealed that despite awareness of the disparity, no concrete steps have been taken to adjust the TPP amount based on workload and assignment location.
5	Responsiveness	The government's response to teachers' aspirations is also still low. Many teachers feel their complaints are not addressed.
6	Accuracy	The TPP policy to improve the welfare of ASN teachers in Mimika has been achieved, the direct link between financial incentives and improved performance and quality of learning is not yet clear.

Source: Author's Own Work

Interviews with civil servant teachers in Mimika Regency indicate that the Employee Income Supplement (TPP) policy has not been fully effective in improving the quality of education. Teachers stated that the additional incentive does not automatically encourage innovation in learning. In terms of efficiency, the distribution of TPP in remote areas faces geographical constraints, which hinders optimal policy implementation. In terms of adequacy, the TPP amount remains inadequate to meet living costs, particularly in high-cost areas, where incentives only cover basic needs without offsetting the challenging workload.

The issue of equity is also a major concern, with no concrete efforts to adjust the TPP based on workload or assignment location, despite the recognition of disparities. Furthermore, the government's responsiveness to teacher complaints and aspirations is considered low, with many complaints going unaddressed. While the TPP policy is recognized as well-targeted in terms of improving welfare, the direct relationship between incentives and improved performance or learning quality has not been demonstrated. This highlights the need for improvements in policy design and implementation to truly impact education quality.

DISCUSSION

Analysis of the Presence of Teaching Staff (PTK) in Mimika Regency

Based on the 2023 PTK attendance graph, a significant gap was found between attendance based on finger-marking and attendance according to regulations. Across various levels of education, including vocational high schools (SMK), high schools (SMP), and elementary schools (SD), a pattern exists indicating that the majority of teachers perform finger-marking, but this is not always followed up with functional attendance such as teaching or reporting on learning activities. An extreme example occurred at SMK Negeri 3 Mimika and SMP Negeri 3 Mimika, which showed a significant difference between finger-marking attendance (90% and 78%) and attendance according to regulations (13% and 12%). This indicates weak supervision and the potential for the practice of handing over attendance. According to Muhammad & Syahrani (2024), who highlight the importance of teacher professionalism in facing the challenges of developing educational technology, the Employee Income Supplement (TPP) can be a policy instrument that encourages increased teacher motivation and professionalism, particularly in adopting evolving learning technologies (Siska et al., 2023). With adequate incentives, teachers are more encouraged to improve their

competencies, including in terms of digital literacy and technology integration in the learning process, as emphasized in Muhammad and Syahrani's research.

The situation is even worse at the elementary school level, particularly in public and presidential schools. Most schools show high attendance rates, but very low attendance according to regulations. For example, SD Inpres Timika I–IV show attendance rates between 80–90%, but attendance according to regulations is only in the range of 10–23%. This reflects a disparity in discipline and supervision that requires serious attention from the relevant parties. However, the 2024 graph shows significant improvement. The gap between finger-based attendance and attendance according to regulations has decreased dramatically at all levels of education. For example, SMK Negeri 1 Mimika recorded 95% finger-based attendance and 90% attendance according to regulations. Even at the elementary school level, which was previously very problematic, there has been a positive trend. For example, SD Inpres Timika V recorded 90% attendance (finger-based) and 88% (according to regulations), and SD Negeri 4 Mimika recorded 78% and 75%. This improvement reflects concrete efforts by local governments and educational institutions to strengthen the monitoring system and raise awareness of teacher professionalism. Attendance manipulation practices such as "tip keluar" (inviting students to sign in) have tended to decrease, indicating that the work culture is slowly improving. This is in line with research by Ismail (2022), which states that improved teacher performance and competence are strongly correlated with strengthened discipline and a consistent monitoring system, especially in the context of professional and accountable learning.

Evaluation of the Impact of the Employee Income Supplement (TPP) Policy

Interviews with Education Office officials and teachers revealed that while the Employee Income Supplement (TPP) policy has indeed improved teacher welfare, it has not fully improved performance and educational quality. In terms of effectiveness, many teachers reported that the TPP has not motivated them to innovate in their teaching, resulting in a lack of significant performance improvement. This demonstrates that financial incentives alone are insufficient without a clear performance assessment and reward system.

In terms of efficiency, teachers in rural areas, in particular, report that the distribution and administration of the TPP remains slow and erratic. Inaccurate disbursement times disrupt teachers' economic planning and indicate suboptimal policy implementation. The adequacy of the TPP is also an issue, as the amount received is insufficient to cover living costs in high-cost areas. The TPP is only sufficient for basic needs but does not reflect compensation for harsh working conditions (Ibrahim et al., 2021).

This finding is in line with research by W. & S (2024) in *Journal of Social Sciences and Humanities*, which emphasizes that economic and administrative factors, such as delays in incentives, significantly impact teacher readiness to implement effective teaching and learning. Impaired readiness due to administrative uncertainty and a lack of financial support has the potential to reduce the quality of learning, particularly in remote areas where challenges are greater.

In terms of equity, this policy is considered unfair because the TPP received by teachers in remote areas is not significantly different from that of teachers in urban areas, despite the vastly different challenges they face. This creates a sense of structural injustice that can impact teacher morale in remote areas. Government responsiveness to teacher aspirations is also low. Policymaking is carried out top-down without involving teacher participation, so the policies implemented do not reflect real needs on the ground (Mokoginta et al., 2025). This condition is related to the findings of Nurul Hikmah et al. (2021) in *Dirosah Islamiyah Journal*, which states that self-efficacy is closely related to teacher creativity. When teachers feel unheard or unappreciated in the policy process, their self-efficacy can decline, negatively impacting their creativity, motivation, and performance in the classroom. Equity and participation in policy are key to maintaining teacher enthusiasm and effectiveness, particularly in underdeveloped areas.

Although the TPP policy is considered appropriate in the context of improving welfare, its link to improving education quality has not yet been concretely realized. The integration between incentives and performance evaluation remains weak, making this policy unable to serve as a tool to promote teacher professionalism and accountability across the board.

Policy Analysis Based on William N. Dunn's Theory

The effectiveness of the Employee Income Allowance (TPP) policy in Mimika Regency was assessed using William N. Dunn's six policy evaluation criteria: effectiveness, efficiency, adequacy, equity, responsiveness, and accuracy. While the TPP has proven effective in improving teacher financial well-being, it has not significantly impacted the quality of classroom learning. Many teachers view this incentive as simply supplemental income without linking it to an obligation to improve performance or innovate in the learning process.

In terms of efficiency, complicated administrative procedures, particularly in remote areas, cause delays in the distribution of the TPP, resulting in suboptimal use of resources to support education services. In terms of adequacy, the amount of TPP provided is considered insufficient, especially for teachers working in areas with high living costs. Therefore, the incentive only covers basic needs without providing fair compensation for the workload and geographical challenges faced. Equitable distribution of TPP receipts is also problematic, as there is a disparity between teachers in urban areas and teachers in rural areas, despite the fact that working conditions in rural areas are much more challenging (Dadgostar, 2022; Alschner et al., 2017). This indicates that the current policy is not entirely fair and does not take into account differences in workload and challenges in the field.

In terms of responsiveness, the local government is considered less sensitive to teacher aspirations because the TPP policy formulation process is more top-down, with very minimal teacher involvement in discussions regarding the amount and mechanism of allowances. Finally, in terms of accuracy, the TPP policy is substantively appropriate in addressing teacher welfare needs, but without a direct link to improving teacher competence and performance, this policy has not been able to encourage the achievement of the long-term goal of improving the quality of education in Mimika Regency.

Integration of Findings: The Relationship Between the Presence of PTK and TPP Policy

When compared to PTK attendance data, it appears that improved discipline in 2024 could be attributed to improvements in the monitoring system and the implementation of the TPP policy. However, interviews revealed that improved discipline has not been accompanied by improvements in learning quality. This means that physical presence does not always

translate into functional presence. This reinforces the finding that TPP only impacts well-being but does not directly drive performance.

This finding is in line with the research of Marissa et al. (2022) in *Dikombis: Journal of Economic Dynamics, Management, and Business*, which emphasizes that incentives or service policies in the context of issuing recommendation letters can indeed improve administrative compliance, but they may not necessarily directly impact performance improvement if not accompanied by motivational approaches and increased work capacity (Nurhadi et al., 2023). Therefore, the effectiveness of the TPP in improving teacher work quality needs to be reviewed so that it focuses not only on attendance but also on performance and tangible learning outcomes.

Therefore, the TPP policy needs to be redesigned so that it serves not only as a passive incentive but also as a performance-driving instrument. For example, TPP distribution could be directly linked to indicators of functional attendance, learning innovation, and teacher performance evaluation results. Thus, the TPP can serve as a balanced internal and external motivational booster.

Conclusion

The conclusion of this discussion indicates that although the Employee Income Supplement (TPP) policy in Mimika Regency has succeeded in improving teacher attendance discipline administratively and financial well-being, it has not had a significant impact on improving the quality of learning. Inequality in implementation, delays in disbursement, and a lack of teacher involvement in policy formulation are the main factors hampering the effectiveness of the TPP as a tool to encourage professionalism and performance; therefore, the TPP needs to be redesigned to be more integrated with performance indicators and real needs in the field.

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