

Does Additional Income Matter? Analyzing the Effects of Financial Incentives and Attendance on Civil Servant Performance

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DOI: <https://doi.org/10.66931/jmb-404>

Received: March 2026

Revised: May 2026

Accepted: May 2026

Abstract :

The Regional Civil Service and Human Resource Development Agency (BKPSDM) of West Aceh Regency plays a strategic role in managing civil servants at the regional level. The performance of this institution is influenced by employee attendance (absenteeism) and additional employee income (TPP). However, preliminary observations indicate several issues, including suboptimal attendance levels and dissatisfaction with the TPP calculation system. There is also a mismatch between performance and the amount of TPP received, where employees with low attendance still receive relatively high TPP, while high-performing employees do not receive maximum benefits. This condition creates a perception of unfairness, which may reduce motivation and work ethic. This study aims to analyze the effect of attendance and TPP on employee performance at BKPSDM of West Aceh Regency. The research was conducted at the BKPSDM office, involving 54 employees as the sample. The variables examined include attendance, additional employee income, and employee performance. The results show that, partially, attendance has a significant effect on employee performance with a significance value of 0.037 (<0.05). TPP also has a significant partial effect on performance with a significance value of 0.000 (<0.05). Simultaneously, both variables have a significant effect on employee performance, as evidenced by the F-test with a significance value of 0.000 (<0.05). The combined influence of attendance and TPP on employee performance is 44.5%, while the remaining 55.5% is influenced by other factors outside the research model. Thus, both variables are proven to support the research hypothesis.

Keywords : Attendance, Additional Employee Income, Employee Performance.

Abstrak :

Badan Pelayanan Sipil dan Pengembangan Sumber Daya Manusia Daerah (BKPSDM) Kabupaten Aceh Barat memainkan peran strategis dalam mengelola pegawai negeri sipil di tingkat daerah. Kinerja lembaga ini dipengaruhi oleh kehadiran (ketidakhadiran) pegawai dan penghasilan tambahan pegawai (TPP). Namun, pengamatan awal menunjukkan beberapa masalah, termasuk tingkat kehadiran yang suboptimal dan ketidakpuasan terhadap sistem perhitungan TPP. Terdapat pula ketidaksesuaian antara kinerja dan besaran TPP yang diterima, di mana pegawai dengan kehadiran rendah masih menerima TPP yang relatif tinggi, sedangkan pegawai berkinerja tinggi tidak menerima manfaat maksimal. Kondisi ini

menciptakan persepsi ketidakadilan, yang dapat mengurangi motivasi dan etos kerja. Penelitian ini bertujuan untuk menganalisis pengaruh kehadiran dan TPP terhadap kinerja pegawai di BKPSDM Kabupaten Aceh Barat. Penelitian ini dilakukan di kantor BKPSDM, dengan melibatkan 54 pegawai sebagai sampel. Variabel yang diteliti meliputi kehadiran, penghasilan tambahan pegawai, dan kinerja pegawai. Hasil penelitian menunjukkan bahwa, secara parsial, kehadiran memiliki pengaruh signifikan terhadap kinerja pegawai dengan nilai signifikansi 0,037 ($<0,05$). TPP juga memiliki pengaruh parsial yang signifikan terhadap kinerja dengan nilai signifikansi 0,000 ($<0,05$). Secara bersamaan, kedua variabel tersebut memiliki pengaruh yang signifikan terhadap kinerja karyawan, sebagaimana dibuktikan oleh uji F dengan nilai signifikansi 0,000 ($<0,05$). Pengaruh gabungan kehadiran dan TPP terhadap kinerja karyawan adalah 44,5%, sedangkan sisanya 55,5% dipengaruhi oleh faktor lain di luar model penelitian. Dengan demikian, kedua variabel tersebut terbukti mendukung hipotesis penelitian.

Kata Kunci: *Kehadiran, Pendapatan Tambahan Karyawan, Kinerja Karyawan.*

INTRODUCTION

Employee performance is one of the key factors in achieving the effectiveness and efficiency of public services in the government sector (Nor, 2025). The level of employee performance is closely related to the reward system implemented by the institution or organization where they work (Latupeirissa, et al., 2024). Inappropriate reward systems can negatively affect an individual's performance improvement (Van Dooren, et al., 2025). Therefore, human resource management particularly in terms of attendance and the provision of incentives in the form of Additional Employee Income (TPP) has become a primary concern in improving the performance of civil servants (ASN) (Atikah et al., 2024).

Employee attendance serves as a fundamental indicator of work discipline. A high level of absenteeism can negatively impact institutional productivity. As stated by Indrawati & Nugroho (2020), employee attendance levels have a significant correlation with both individual and organizational performance achievements. High absenteeism generally reflects low discipline and commitment to job responsibilities.

On the other hand, the government provides Additional Employee Income (TPP) as a form of financial motivation to improve the performance of civil servants (Djarmiko, et al., 2025). TPP has been proven to significantly influence work motivation and positively impact employee performance improvement (Norman-Major, 2023). In other words, financial incentives can serve as a performance driver if distributed through fair and transparent mechanisms (Solikin dan Putra, 2019).

In carrying out governmental functions to meet the demands of development and public service in this reform era, the government faces very heavy and complex challenges in various tasks and responsibilities (Alhosani, & Alhashmi, 2024). Efforts to reform bureaucracy toward better governance must continue within the appropriate framework. One of the government's efforts to improve employee discipline is by providing performance allowances at both central and regional levels (Sembiring et al., 2023).

The Regional Personnel and Human Resource Development Agency (BKPSDM) of West Aceh Regency is an institution that plays a strategic role in

regional personnel management. The effectiveness of this institution's performance is highly influenced by employee attendance and the amount of TPP provided. However, based on preliminary observations, there are still employees with suboptimal attendance records, as well as dissatisfaction with the existing TPP calculation system.

Field facts show that there are still employees with low attendance levels who receive relatively large amounts of TPP. Conversely, there are also employees with good performance who do not receive TPP optimally. This phenomenon creates a perception of unfairness and can affect the motivation and work ethic of civil servants as a whole (Alamri, 2023; Bracci, 2023). Therefore, it is necessary to conduct research to examine the extent to which attendance and employee performance influence the provision of TPP within BKPSDM of West Aceh Regency.

There is a mismatch between employee attendance and performance levels and the TPP received (Attah, et al., 2024). In practice, although a digital-based attendance system has been implemented, it has not been fully used as a basis for determining the amount of TPP. On the other hand, performance evaluations that should be objective are still found to be influenced by subjective factors, such as closeness to supervisors or seniority. This condition leads to dissatisfaction among civil servants and has the potential to reduce work motivation and employee loyalty to the institution (Yani & Rosyida., 2022).

RESEARCH METHOD

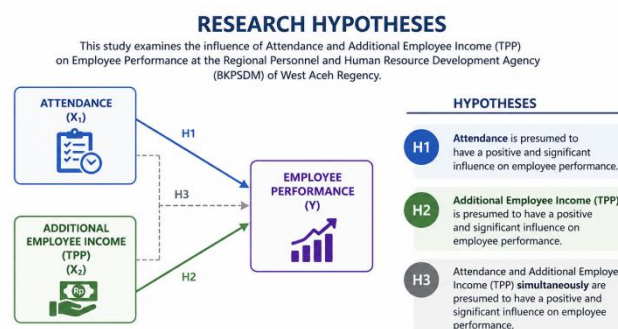


Figure 1 : Research Hypoteses

Source: Authors' own work

This study has three main hypotheses: (H1) attendance is presumed to influence employee performance, (H2) additional employee income (TPP) is presumed to influence employee performance, and (H3) attendance and additional employee income simultaneously are presumed to influence employee performance. The study was conducted at the Regional Personnel and Human Resource Development Agency (BKPSDM) of West Aceh Regency, with the research objects consisting of attendance and additional employee income as independent variables, and employee performance as the dependent variable. This research is classified as explanatory research with a quantitative approach aimed at examining the relationships among variables formulated in the hypotheses.

The research method employs a quantitative approach using both

primary and secondary data sources (Rana, et al., 2023). Primary data were obtained directly from respondents, namely all employees of BKPSDM of West Aceh Regency, through observation, interviews, and questionnaire distribution using a Likert scale of 1-5. Meanwhile, secondary data were collected from documentation, books, and other relevant references. The research population consisted of 54 employees, all of whom were included as the sample using a total sampling technique, as the population size was fewer than 100 individuals.

The data analysis technique used multiple linear regression to measure the effect of independent variables on the dependent variable (Cheong, et al., 2023;Lim, 2025). Prior to hypothesis testing, validity and reliability tests were conducted to ensure the quality of the research instruments, along with classical assumption tests including normality, multicollinearity, and heteroscedasticity tests. Hypothesis testing was carried out using the t-test to examine partial effects, the F-test to assess simultaneous effects, and the coefficient of determination (R^2) to measure the model's ability to explain variations in employee performance.

FINDINGS AND DISCUSSION

Findings

a. Respondent Characteristics

Based on the research results, out of 54 respondents in the sample, 12 respondents (22.2%) were under 35 years old, 31 respondents (57.4%) were aged 35-45 years, and 11 respondents (20.4%) were over 45 years old. It can be concluded that the majority of respondents were employees aged 35-45 years. Of the 54 respondents, 33 (61.1%) were male and 21 (38.9%) were female. This indicates that most employees working at the Regional Personnel and Human Resources Development Agency (BKPSDM) of West Aceh Regency are male.

Respondents with a Diploma level education were 2 people (3.7%), those with a Bachelor's degree (S1) were 47 people (87%), and those with a Postgraduate degree (S2) were 5 people (9.3%). This shows that the majority of employees at BKPSDM West Aceh Regency who were selected as respondents have a Bachelor's degree (S1) as their highest level of education. Respondents with less than 5 years of work experience were 7 people (13%), those with 5-10 years of experience were 27 people (50%), those with 11-15 years of experience were 13 people (24.1%), and those with more than 15 years of experience were 7 people (13%). This indicates that the majority of respondents at BKPSDM West Aceh Regency have 5-10 years of work experience.

b. Validity and Reliability

The following are the results of the instrument validity testing for the variables of attendance and additional employee income on employee performance:

Table 1. Distribution of Validity Test Results

Variable	No.	Correlation Coefficient	Critical Value 5% (N=54)	Notes
<i>Attendance (X₁)</i>	1.	0,511	0.2681	Valid
	2.	0,817	0.2681	Valid
	3.	0,814	0.2681	Valid
	4.	0,542	0.2681	Valid
	5.	0,657	0.2681	Valid
	6.	0,545	0.2681	Valid
<i>Additional Employee Income (X₂)</i>	1.	0,367	0.2681	Valid
	2.	0,668	0.2681	Valid
	3.	0,429	0.2681	Valid
	4.	0,532	0.2681	Valid
	5.	0,495	0.2681	Valid
	6.	0,621	0.2681	Valid
	7.	0,520	0.2681	Valid
	8.	0,640	0.2681	Valid
	9.	0,340	0.2681	Valid
	10.	0,520	0.2681	Valid
	11.	0,347	0.2681	Valid
	12.	0,366	0.2681	Valid
<i>Employee Performance (Y)</i>	1.	0,511	0.2681	Valid
	2.	0,817	0.2681	Valid
	3.	0,814	0.2681	Valid
	4.	0,542	0.2681	Valid
	5.	0,657	0.2681	Valid
	6.	0,545	0.2681	Valid
	7.	0,761	0.2681	Valid
	8.	0,783	0.2681	Valid
	9.	0,557	0.2681	Valid
	10.	0,759	0.2681	Valid
	11.	0,603	0.2681	Valid
	12.	0,821	0.2681	Valid

Source: Processed Primary Data, 2025

Based on the table above, it can be explained that all variables used in this study are declared valid, as they have correlation coefficients above the critical value of the product-moment correlation, which is 0.2681. Therefore, all statements contained in this research questionnaire are considered valid and can be used for further, more in-depth analysis.

c. Reliabilitas Test

The following presents the results of the reliability test:

Table 2. Reliability Test

No.	Variable	Item Variabel	Cronbach's Alpha	Notes
1.	<i>Attendance (X₁)</i>	6	0,748	Reliabel
2.	<i>Additional Employee Income (X₂)</i>	12	0,711	Reliabel
3.	<i>Employee Performance (Y)</i>	12	0,891	Reliabel

Source: Processed Primary Data, 2025

Reliability test results can be observed from the Cronbach's alpha value. A good reliability value is one that approaches 1. A reliability value below 0.6 is considered poor, while a value above 0.6 is acceptable, and a Cronbach's alpha of 0.6 or higher indicates good reliability. Based on the reliability testing results above, it can be concluded that the variables of attendance, additional employee income, and employee performance are all reliable, as their Cronbach's alpha values exceed 0.6 (> 0.6).

d. Classical Assumption Tests

1. Normality Test

The results of the normality test calculations can be seen in the following table:

Table 3. Results of the Normality Test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		54
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,32936759
Most Extreme Differences	Absolute	,077
	Positive	,040
	Negative	-,077
Kolmogorov-Smirnov Z		,564
Asymp. Sig. (2-tailed)		,908

a. Test distribution is Normal.

b. Calculated from data.

Source: Processed Primary Data, 2025

Based on the table above, it can be seen that the probability value or Asymp. Sig. (2-tailed) is 0.908. Since the probability value, 0.908, is greater than the significance level of 0.05, the normality assumption is fulfilled. In other words, it can be concluded that the residual values are normally distributed.

2. Multicollinearity Test

The results of the multicollinearity test in this study were obtained using SPSS software, and the results can be seen in Table 4 below:

Table 4. Results of the Multicollinearity Test

		Coefficients ^a	
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	<i>Attendance</i>	,899	1,112
	TPP	,899	1,112

a. Dependent Variable: *Employee Performance*

Source: Processed Primary Data, 2025

Based on the table above, it can be observed that all independent variables, namely attendance and employee additional income (TPP), have Variance Inflation Factor (VIF) values of less than 10 (< 10), while the Tolerance values are close to 1 (> 0.10). Thus, it can be concluded that there is no multicollinearity problem in the regression model.

3. Heteroscedasticity Test

A good model is one that does not exhibit heteroscedasticity. The results of the heteroscedasticity test in this study can be seen in Figure 1.

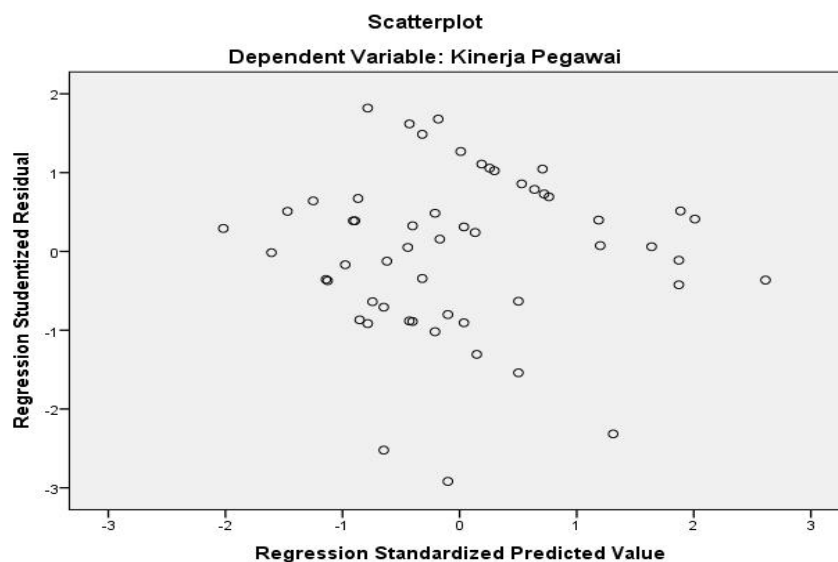


Figure 2 : Heteroscedasticity Test Results

Based on the presented scatterplot graph, it can be observed that the data points are randomly distributed, do not form any clear pattern, and are spread both above and below zero on the Y-axis. This indicates that heteroscedasticity does not occur in the regression model, meaning that the regression model can be used to predict performance based on its independent variables.

e. Hypothesis Testing

1. Significance Test (t-test)

Partial testing is conducted to determine whether there is an effect of each independent variable on the dependent variable. The results of testing the influence of independent variables (X) on the dependent variable (Y) can be seen in the following table:

Table 5. Partial Test (t-test)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error			
(Constant)	1,630	,556		2,932	,005
1 Attendance	,164	,076	,256	2,139	,037
PTP	,556	,147	,453	3,792	,000

a. Dependent Variable: *Employee Performance*

Based on the table above, it can be concluded that:

- a. The Effect of Attendance on Employee Performance
The coefficient value of attendance is 0.164, which is positive. This means that attendance has a positive effect on employee performance. The calculated t-value (t_{count}) is 2.139, which is greater than the t-table value (t_{table}) of 1.675, and the significance value is $0.037 < 0.05$. Therefore, the decision is to accept hypothesis (H1), meaning that the attendance variable (X1) partially has a positive and significant effect on employee performance (Y). Thus, attendance contributes to employee performance.
- b. The Effect of Employee Additional Income on Employee Performance
The coefficient value of employee additional income is 0.556, which is positive. This indicates that employee additional income has a positive effect on employee performance. The calculated t-value (t_{count}) is 3.792, which is greater than the t-table value (t_{table}) of 1.675, and the significance value is $0.000 < 0.05$. Therefore, the decision is to accept hypothesis (H2), meaning that the employee additional income variable (X2) partially has a positive and significant effect on employee performance (Y). Thus, employee additional income contributes to employee performance.

2. Simultaneous Regression Test

The test results can be seen in Table 6 below:

Table 6. Simultaneous Test (F-test)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3,024	2	1,512	13,411	,000 ^b
	Residual	5,750	51	,113		
	Total	8,773	53			

a. Dependent Variable: *Employee Performance*

b. Predictors: (Constant), TPP, *Attendance*

Source: Processed Primary Data, 2025

Based on the table above, the first hypothesis is tested using the F-test, which is a simultaneous test to determine whether attendance (X1) and employee additional income (X2) jointly affect employee performance (Y). The F-test results show that the calculated F-value (F_{count}) is 13.411, with a significance value of 0.000. The F-table value (F_{table}) at a significance level of 5% (0.05) is 4.030. Since F_{count} (13.411) $> F_{table}$ (4.030) and the significance value (0.000) < 0.05 , the decision is to accept hypothesis (H3). This means that, simultaneously, attendance and employee additional income variables have a significant effect on employee performance at the Regional Personnel and Human Resources Development Agency of West Aceh Regency.

3. Multiple Regression Analysis

Based on the statistical test results, it is proven that attendance (X1) and employee additional income (X2) influence employee performance (Y) at the

Regional Personnel and Human Resources Development Agency of West Aceh Regency. The model used to estimate this effect is:

Table 7. Multiple Linear Regression

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	1,630	,556	
1 Attendance	,164	,076	,256
TPP	,556	,147	,453

a. Dependent Variable: *Employee Performance*

Source: Processed Primary Data, 2025

Based on the SPSS results as shown in the table above, the multiple regression equation is obtained as follows:

$$Y = 1,630 + 0,164X_1 + 0,556X_2 + e$$

From the regression equation above, the research findings can be explained as follows:

1. Regression Coefficient (β)

The constant value of 1.630 indicates that if the variables Attendance (X_1) and Employee Additional Income/TPP (X_2) are assumed to be zero, then the baseline value of employee performance (Y) remains at 1.630 units. This can be interpreted as the contribution of other factors outside the variables examined in this study.

2. The coefficient of X_1 (Attendance) is 0.164

This coefficient indicates that every one-unit increase in better attendance (i.e., higher discipline or improved attendance levels) will increase employee performance by 0.164 units, assuming TPP remains constant. This suggests that attendance discipline has a positive effect on employee productivity and work achievement.

3. The coefficient of X_2 (TPP) is 0.556

This value indicates that every one-unit increase in employee additional income (TPP) will increase employee performance by 0.556 units, assuming attendance remains constant. Thus, TPP has a greater influence than attendance on improving performance. This implies that financial incentives are a major driver in motivating employees to work more optimally.

The results of this regression equation show that both variables, namely attendance and TPP, have a positive effect on employee performance. However, TPP has a more dominant influence, indicating that the incentive system plays a significant role in improving employee performance within the BKPSDM of West Aceh Regency. Therefore, local governments need to manage TPP in a fair, accountable, and performance-based manner, while still emphasizing the importance of attendance discipline as part of the civil servants' work culture.

4. Correlation Coefficient (R) and Determination

The coefficient of determination (adjusted R^2) is a value (proportion) that measures how well the independent variables used in the regression equation

explain the variation in the dependent variable.

Table 8. Correlation Coefficient and R-Square

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,587 ^a	,445	,419	,3358

a. Predictors: (Constant), PTPP, *Attendance*

b. Dependent Variable: *Employee Performance*

Source: Processed Primary Data, 2025

Based on the table above, it is known that:

1. $R = 0,587$

This value represents the correlation coefficient between the independent variables (*Attendance* and *TPP*) and the dependent variable (*Employee Performance*). This value falls within the moderate to strong range, indicating that the relationship between the variables is fairly strong.

2. $R\ Square = 0,445$

This is the coefficient of determination (R^2), which indicates that 44.5% of the variation in employee performance can be explained jointly by the variables *Attendance* and *TPP*. In other words, this regression model is able to explain nearly half of the changes or fluctuations in employee performance.

3. $Adjusted\ R\ Square = 0,419$

This value is the R Square adjusted for the number of predictor variables in the model. Adjusted R^2 is more accurate for evaluating models with more than one independent variable. A value of 0.419 indicates that approximately 41.9% of the variation in employee performance can still be explained by *Attendance* and *TPP* after accounting for the number of variables in the model.

The regression model developed using the variables *Attendance* and *Employee Additional Income (TPP)* is able to explain approximately 44.5% of the variation in employee performance at the BKPSDM of West Aceh Regency. The remaining 55.5% is influenced by other factors outside the model, such as motivation, work environment, workload, leadership, and other external factors not included in this study.

Discussion

1. The Effect of Attendance on Employee Performance

The partial test (t-test) results show that the variable *Attendance* (X_1) has a regression coefficient of 0.164 with $t_{count} = 2,139$ and $sig = 0,037 < 0,05$, with $t_{count} > t_{table}$ ($2,139 > 1,675$). This indicates that attendance has a positive and significant partial effect on employee performance. In other words, the better the attendance discipline of employees, the higher their performance. Employee attendance is one of the indicators of work discipline that affects performance effectiveness. Repeated absenteeism can disrupt organizational workflow, reduce team productivity, and negatively impact the quality of public services.

Previous research has found that high absenteeism correlates negatively

with employee performance, meaning that the more frequently employees are absent, the lower their performance (Marbun & Sirega, 2019). This is because absenteeism causes delays in work, increases the workload of other employees, and reduces overall motivation. This finding aligns with Hasibuan, who emphasized that disciplined attendance is one of the main indicators in evaluating employee performance. High absenteeism can negatively affect productivity and work responsibility (Hasibuan, 2017).

Employee attendance is an important indicator for assessing work discipline, directly reflecting the responsibility and professionalism of civil servants. The t-test results show that the attendance variable has a positive and significant effect on employee performance, with a coefficient of 0.164 and a significance value of 0.037. This demonstrates that the higher the level of attendance discipline, the more likely employee performance will increase.

At the BKPSDM of West Aceh Regency, attendance discipline strongly correlates with the effectiveness of personnel administration services, civil servant training implementation, and employee data management. When employees are consistently present and punctual, coordination across departments runs more smoothly, work is completed on time, and performance evaluations are more objective.

2. The Effect of Employee Additional Income (TPP) on Employee Performance

The variable Employee Additional Income (X_2) shows a regression coefficient of 0.556, with $t_{\text{count}} = 3,792$ and $\text{sig} = 0,000 < 0,05$. Karena $t_{\text{count}} > t_{\text{table}}$ and the significance value is below 0.05, it can be concluded that TPP has a positive and significant partial effect on employee performance. This indicates that performance-based incentives such as TPP can drive employee motivation and increase productivity.

Employee Additional Income (TPP) is a financial incentive provided based on workload, working conditions, and individual performance achievements. In this study, TPP was shown to have a significant effect on employee performance, with a coefficient of 0.556 $t_{\text{count}} = 3,792$, and $\text{sig} = 0.000$. This demonstrates that the higher the TPP received, the higher the employee performance.

This finding is supported by Mulyadi & Setyawan, who stated that compensation provided fairly and based on performance can create higher work motivation and organizational loyalty. Incentives managed transparently also reflect the implementation of good governance in the public sector (Mulyadi & Setyawan, 2020).

At BKPSDM West Aceh Regency, TPP is not only viewed as a reward but also as a driver of work motivation. Employees who feel valued through additional income are more likely to complete tasks on time, demonstrate a high work ethic, and show greater loyalty to the organization. This aligns with Herzberg's Two-Factor Theory, which identifies compensation as one of the "hygiene factors" influencing job satisfaction (Wulandari & Siregar, 2020). However, the TPP system must also be transparent and objective to avoid

inequality or demotivation among civil servants. Local governments should continually evaluate performance-based incentives that are measurable and accountable.

3. The Simultaneous Effect of Attendance and TPP on Employee Performance

Simultaneously, the variables attendance and employee additional income have a significant effect on employee performance, as evidenced by the F-test with $F_{\text{count}} = 13,411 > F_{\text{table}} = 4,030$ and $\text{sig} = 0,000 < 0,05$. This indicates that a combination of attendance discipline and financial incentives can effectively improve employee performance at BKPSDM West Aceh Regency.

This finding is supported by previous research, which concluded that TPP and employee attendance levels simultaneously affect employee performance. Objective and consistent TPP distribution can reduce absenteeism rates (Wulandari & Siregar, 2020). Simultaneous testing is used to examine the collective effect of several independent variables on a dependent variable. Employee performance is influenced not only by a single factor but also by the interaction between factors such as attendance and compensation (Ghozali, 2018).

Employee performance is influenced by the interaction between external motivation (such as TPP) and internal factors such as discipline. If employees are disciplined in attendance but do not feel financially appreciated, motivation may decrease. Conversely, if employees receive incentives but are not disciplined in attendance, overall organizational performance may be hindered. Therefore, local governments must integrate civil servant discipline policies with performance-based incentive systems to create a professional, accountable, and service-oriented bureaucracy. This is in line with the principles of bureaucratic reform and good governance as promoted by the Ministry of Administrative and Bureaucratic Reform (Kementerian PANRB).

CONCLUSION

1. Attendance has a positive and significant effect on employee performance. The higher the attendance level of employees, the better the performance demonstrated. Discipline in attendance reflects a strong commitment to work responsibilities.
2. Employee Additional Income (TPP) also has a positive and significant effect on employee performance. TPP functions as a motivational factor that can enhance work enthusiasm, productivity, and employee loyalty in carrying out their tasks.
3. Simultaneously, attendance and TPP have a significant effect on employee performance at BKPSDM West Aceh Regency. These two variables complement each other in driving improvements in employee performance. The results of the determination test indicate that the combined contribution of attendance and TPP in explaining variations in employee performance is categorized as fairly strong

Recommendations

1. For Relevant Institutions
 - a. The leadership of BKPSDM should continue to enhance the supervision system and enforce attendance regulations, while providing fair sanctions for employees who are undisciplined, in order to foster a more professional work culture.
 - b. The evaluation of TPP distribution should be conducted regularly and based on individual performance indicators, ensuring that the provision of incentives truly reflects employee achievements rather than merely serving as an administrative formality.
 - c. Local governments are advised to use these findings as a basis for managerial policies, particularly in developing a measurable reward and punishment system, which can encourage civil servants to achieve optimal performance.
2. For Future Researchers
Future research is recommended to include additional variables such as work motivation, leadership, or work environment to obtain a more comprehensive understanding of the factors influencing employee performance.

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