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The Effect of TPP and Work Motivation on Employee Performance Through ASN Discipline of BAPPEDA East Kutai Regency

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ABSTRACT

This study aims to analyze the effect of Additional Employee Income (TPP) and Work Motivation on Employee Performance, both directly and indirectly through Discipline, as well as to analyze the simultaneous effect of Additional Employee Income (TPP) and Work Motivation on Work Discipline and Employee Performance at Bappeda of East Kutai Regency.The research method used was a quantitative approach, with data collected through questionnaires distributed to 103 civil servants at Bappeda of East Kutai Regency. The data analysis technique used Structural Equation Modeling (SEM) based on Partial Least Square (PLS).The results show that Additional Employee Income (TPP) and Work Motivation individually do not have a significant effect on Employee Performance at Bappeda of East Kutai Regency. In contrast, Additional Employee Income (TPP) and Work Motivation have a significant effect on Work Discipline, and Work Discipline significantly affects Employee Performance. Furthermore, Work Discipline is proven to act as a mediating variable in the relationship between Additional Employee Income (TPP) and Work Motivation on Employee Performance. Simultaneously, Additional Employee Income (TPP) and Work Motivation have a significant effect on Work Discipline and Employee Performance at Bappeda of East Kutai Regency.
Keyword: Working Capital, Profit Growth, Liquidity, Profitability, Financial Performance.

INTRODUCTION

Human Resources (HR) are closely linked to the sustainability of an organization. HR is not only a crucial component in carrying out organizational activities but also a key driver in achieving organizational goals. One form of government organization is the Regional Apparatus (APBD), which plays a crucial role in carrying out public administration and providing services to the public. Good performance is crucial in any form of collaboration between Civil Servants (ASN) to achieve organizational goals.

Bureaucratic reform is expected to encourage improvements and enhancements in bureaucratic performance. The government, through the Ministry of Administrative and

Bureaucratic Reform (Kemenpan-RB), has issued a Bureaucratic Reform policy in the Human Resources Sector, one of which is the structuring of the Performance Allowance system, also known as the Employee Income Supplement (TPP). Based on PermenPAN-RB No. 6 of 2022 concerning Civil Servant (ASN) Performance Management, the government has regulated the Employee Performance Target (SKP) system and work behavior, which serve as performance assessment indicators that form the basis for awarding allowances and rewards.

The management of the Employee Income Supplement (TPP) system in local government organizations aims to attract, motivate, and retain the human resources needed to achieve organizational goals. To achieve these goals, organizations not only require competent employees but also need to provide ongoing support through motivation. According to Kirani & Bagia (2020), work motivation is a drive that arises from within an individual that functions to motivate and direct their behavior in achieving goals. Therefore, motivation is essential for every State Civil Apparatus (ASN) to encourage employees to achieve the goals of the Regional Apparatus.

Based on East Kutai Regent Regulation Number 34 of 2023 concerning the Status, Organizational Structure, Duties and Functions, and Work Procedures, the Regional Development Planning Agency (Bappeda) of East Kutai Regency is a Supporting Element of Government Affairs under the authority of the Region. The Regional Development Planning Agency (Bappeda) of East Kutai Regency has duties and functions in the field of Regional Development Planning. In implementing Regional Development Planning services, the Regional Development Planning Agency (Bappeda) of East Kutai Regency serves stakeholders from various elements, including Regional Apparatus, the Regional People's Representative Council (DPRD), the community, community organizations, universities, professional organizations, and others.

The importance of the performance of the State Civil Apparatus (ASN) of the Regional Development Planning Agency (Bappeda) of East Kutai Regency is undeniable, given that they are responsible for formulating, coordinating, and controlling regional development planning, which has a significant impact on the success of regional development. However, a frequent challenge is improving the performance of these State Civil Apparatus (ASN), particularly related to work motivation and discipline in carrying out their duties.

One of the performance achievements of the Regional Development Planning Agency (Bappeda) can be seen in the results of monitoring and evaluation of the implementation of activities outlined in the Planning Document. Most of the indicators formulated for each mission outlined in the Regional Government Work Plan (RKPD) and the Regional Medium-

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Term Development Plan (RPJMD) have not yet achieved their targets. This indicates room for performance improvement.

The East Kutai Regency Government has made improvements in attendance management and employee discipline through the Electronic Performance System (E Kin), developed to enhance digital management and monitoring of Civil Servant (ASN) performance. However, low employee discipline is still observed, related to time management issues. Many employees leave the office before break time, and many do not return to work after their scheduled break time, returning only when it is nearly time to go home. Based on observations, the implementation of the Employee Income Supplement (TPP) policy in the agency has not been optimal. Another phenomenon is that some employees feel unmotivated due to the perception that they are not receiving proportional rewards for their performance.

Based on these phenomena, the author is interested in examining the relationship between these variables. He wants to determine whether the presence of an intervening variable can mediate the independent variable on the dependent variable, and he wants to determine which has a greater influence, with or without an intervening variable. Therefore, to determine the influence between these variables, a study was conducted with the title "The Influence of Additional Employee Income and Work Motivation on Employee Performance Through Civil Servant Discipline at the Regional Development Planning Agency of East Kutai Regency".

LITERATURE REVIEW

Theoretical Framework

According to Hasibuan (2017:10), management is the science and art of managing the process of utilizing human resources and other resources effectively and efficiently to achieve a goal. According to Sukarna (2011:10), the basic functions of management are divided into four: Planning, Organizing, Actuating, and Controlling. The variables included in this study include:

1. The Employee Income Supplement (TPP) is defined as the East Kutai Regency government's policy of providing additional income allowances to East Kutai Regency Civil Servants (ASN), as stipulated in East Kutai Regent Regulation Number 38 of 2024. Indicators for the Employee Income Supplement (TPP) include:
    a. Work Productivity
    b. ASN Attendance in the TPP Assessment
    c. Position Class
    d. Regional Financial Capacity

2. Work motivation is the driving force behind work enthusiasm or drive (Gibson et al., 2003: 172). The work motivation indicators in this study refer to Maslow's motivation theory, as adopted by Robbins and Coulter (2007: 131), which states that individual motivation is influenced by several indicators that represent the individual's internal drive that underlies work behavior. These indicators are:
    a. Physiological.
    b. Safety.
    c. Social.
    d. Reward.
    e. Self-Actualization
3. According to Agustini (2019:89), work discipline is an attitude of obedience to the rules and norms applicable in a company in order to increase employee determination in achieving company/organizational goals. According to Agustini (2019:104), work discipline is divided into 5 (five) dimensions, namely:
    a. Attendance rate.
    b. Work procedures.
    c. Obedience to superiors.
    d. Work awareness.
    e. Responsibility.
4. According to Mangkunegara (2017:67), performance is the quality and quantity of work results achieved by an employee in carrying out their duties in accordance with assigned responsibilities. Performance in this study is the level of achievement of work tasks carried out by State Civil Apparatus (ASN) in order to achieve organizational goals. Bernardin (2003:382) states that there are 6 (six) indicators for assessing employee performance:
    a. Quality
    b. Quantity
    c. Timeliness
    d. Cost effectiveness
    e. Need for supervision
    f. Interpersonal impact

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METHOD

This study uses a quantitative explanatory approach. The population in this study were all 103 State Civil Apparatus (ASN). The sampling technique used saturated sampling due to the relatively small population of 103 State Civil Apparatus in the Bappeda of East Kutai Regency. Data were collected through a survey using a closed questionnaire. The questionnaire was structured based on indicators of each variable. This instrument uses a Likert scale. The answers to each item have a gradation from very positive to very negative, or in the form of an interval (1-5). The data analysis technique used SEM-PLS.

RESULTS AND DISCUSSION

Research Object Overview

The organizational structure of the Regional Development Planning Agency (Bappeda) of East Kutai Regency consists of a Head of Agency, a Secretary, four Heads of Divisions, and a Functional Position Group. The Secretary is in charge of two Heads of Sub-Divisions: the General and Personnel Sub-Division, and the Finance Sub-Division. This study involved 103 State Civil Apparatus (ASN) serving in the Regional Development Planning Agency (Bappeda) of East Kutai Regency. The characteristics of the respondents are described in the following table.

Table 1. Characteristics of Research Respondents (N=103)

Characteristics	Category	Frequency	Percentage
Gender	Male	46	44,7%
	Female	57	55,3%
Age	21-40 Years	50	48,5%
	40-60 Years	53	51,5%
Last Education	Primary School-Diploma	3	2,9%
	High School	13	12,6%
	Bachelor’s Degree	69	67,0%
	Master’s Degree	18	17,5%
Years of service	1-20 Years	67	65,0%
	20-25 Years	32	31,1%
	40-60 Years	4	3,9%
Field	Economy	17	16,5%

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	Infrastructure	18	17,5%
	P2EP	17	16,5%
	PPM	18	17,5%
	Secretariat	33	32,0%

Source: Processed data, 2026

Convergent Validity Test

Convergent validity is measured based on the outer loading value and Average Variance Extracted (AVE). An indicator is considered valid if its outer loading value is above 0.70. The results of the Outer Loading Test can be seen in the table below.

Table 2. Outer Loading Test Results

Construct	Indicator	Outer Loading	Information
Additional Employee Income (AEI)	X1.1	0.729	Valid
	X1.2	0.712	Valid
	X1.3	0.729	Valid
	X1.4	0.746	Valid
	X1.5	0.758	Valid
	X1.6	0.738	Valid
	X1.7	0.825	Valid
	X1.8	0.766	Valid
Work Motivation	X2.1	0.761	Valid
	X2.2	0.770	Valid
	X2.3	0.832	Valid
	X2.4	0.856	Valid
	X2.5	0.873	Valid
	X2.6	0.845	Valid
	X2.7	0.751	Valid
	X2.8	0.799	Valid
	X2.9	0.746	Valid
	X2.10	0.752	Valid
Work Discipline	Z.1	0.849	Valid
	Z.2	0.771	Valid
	Z.3	0.867	Valid

	Z.4	0.897	Valid
	Z.5	0.880	Valid
	Z.6	0.806	Valid
	Z.7	0.829	Valid
	Z.8	0.842	Valid
	Z.9	0.830	Valid
	Z.10	0.838	Valid
Employee Performance	Y.1	0.790	Valid
	Y.2	0.762	Valid
	Y.3	0.762	Valid
	Y.4	0.773	Valid
	Y.5	0.814	Valid
	Y.6	0.791	Valid
	Y.7	0.767	Valid
	Y.8	0.737	Valid
	Y.9	0.750	Valid
	Y.10	0.720	Valid
	Y.11	0.787	Valid
	Y.12	0.736	Valid

Source: Processed data, 2026

High outer loading values for all indicators indicate that each indicator is able to measure its latent construct well. In addition to the outer loading value, convergent validity is also measured through the Average Variance Extracted (AVE) value. The AVE value indicates the amount of variance that the construct can explain in its indicators. A construct is considered to have good convergent validity if the AVE value is greater than 0.50. The results of the Average Variance Extracted (AVE) test can be seen in the table below.

Table 3. Average Variance Extracted (AVE) Test Results

Variable	AVE	Information
Additional Employee Income (AEI)	0,564	Valid
Work Motivation	0,640	Valid

Work Discipline	0,587	Valid
Employee Performance	0,708	Valid

Discriminant Validity Test

Discriminant validity is used to ensure that each construct is different from other constructs. The results of the Fornell-Larcker Criterion Test are shown in the table below.

Table 4. Results of the Fornell-Larcker Criterion Test

Variable	Additional Employee Income (AEI)	Work Motivation	Employee Performance	Work Discipline
Additional Employee Income (AEI)	0,751			
Work Motivation	0,730	0,800		
Employee Performance	0,660	0,628	0,766	
Work Discipline	0,762	0,774	0,748	0,842

Source: Processed data, 2026

Overall, the results of the Fornell-Larcker test indicate that all variables in this study have met the criteria for discriminant validity. In addition to using the Fornell-Larcker Criterion, discriminant validity was also tested using the Heterotrait-Monotrait Ratio (HTMT) value. An HTMT value less than 0.90 indicates that the construct has good discriminant validity. The results of the Heterotrait-Monotrait Ratio (HTMT) test can be seen in the following figure.

Table 5. Results of the Heterotrait-Monotrait Ratio (HTMT) Test

Variable	Additional Employee Income (AEI)	Work Motivation	Employee Performance	Work Discipline
Additional Employee Income (AEI)				

Work Motivation	0,786		
Employee Performance	0,672	0,608	
Work Discipline	0,811	0,802	0,743

Source: Processed data, 2026

Construct Reliability Test

Construct reliability is measured using Cronbach's Alpha and Composite Reliability values. A construct is considered reliable if its Cronbach's Alpha and Composite Reliability values are above 0.70. The results of the Construct Reliability Test can be seen in the following table.

Table 6. Results of Construct Reliability Test

Variable	Cronbach's Alpha	Composite Reliability	Information
Additional Employee Income (AEI)	0,890	0,912	Reliabel
Work Motivation	0,937	0,946	Reliabel
Work Discipline	0,954	0,960	Reliabel
Employee Performance	0,938	0,945	Reliabel

Source: Processed data, 2026

All constructs have Cronbach's Alpha and Composite Reliability values above 0.70 so they can be declared reliable.

Multicollinearity Test

Multicollinearity was tested using the Variance Inflation Factor (VIF) value. A VIF value less than 5 or 10 indicates no multicollinearity problem in the model. The results of the Variance Inflation Factor (VIF) test can be seen in the following table.

Table 7. Variance Inflation Factor (VIF) Test Results

Connection	VIF	Information
Additional Employee Income (TPP) → Work Discipline	2,141	There is no multicollinearity
Additional Employee Income (TPP) → Employee Performance	2,698	There is no multicollinearity

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Work Motivation → Employee Performance	2,823	There is no multicollinearity
Work Motivation → Work Discipline	2,141	There is no multicollinearity
Work Discipline → Employee Performance	3,139	There is no multicollinearity

Source: Processed data, 2026

Based on the multicollinearity test results presented in the table above, it is known that all relationships between variables have Variance Inflation Factor (VIF) values below the commonly used threshold of 5.00 (and even below 3.3). This indicates that the research model is free from multicollinearity problems.

Determinant Coefficient Test (R-Square)

The coefficient of determination (R-Square) is used to measure how much an independent variable can explain a dependent variable. R-Square values range from 0 to 1, with the closer it is to 1, the stronger the independent variable's ability to explain the dependent variable.

Table 8. R-Square Test Results

Variable	R-Square	R-Square Adjusted	Category
Work Discipline	0,681	0,675	*Moderate*
Employee Performance	0,580	0,567	*Moderate*

Source: Processed data, 2026

Based on the results of the determination coefficient (R-Square) test, it is known that the Work Discipline variable has an R-Square value of 0.681 and an Adjusted R-Square of 0.675. The image of the research structure model is presented in the image below.

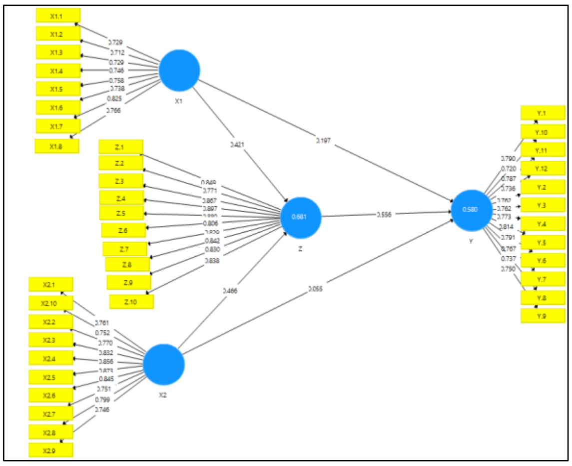

Figure 1. Research Structure Model

Direct Effect Testing

Direct influence testing was conducted to test hypotheses 1 to 5 which relate to the direct influence between variables.

Table 9. Results of the Direct Effect Test

Hypothesis	Connection	Original Sample	T-Statistics	P-Values	Decision
H1	Additional Employee Income (AEI) → Employee Performance	0,197	1,741	0,082	Rejected
H2	Work Motivation → Employee Performance	0,055	0,479	0,632	Rejected
H3	Additional Employee Income (AEI) → Work Discipline	0,421	4,620	0,000	Accepted
H4	Work Motivation → Work Discipline	0,466	5,385	0,000	Accepted
H5	Work Discipline → Employee Performance	0,556	3,920	0,000	Accepted

Source: Processed data, 2026

Based on the hypothesis testing results in the table, it can be seen that not all relationships between variables in the research model show a significant influence. The large

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path coefficient indicates that work discipline is a fairly dominant factor in determining employee performance. The structural model based on bootstrapping values is shown in the figure below.

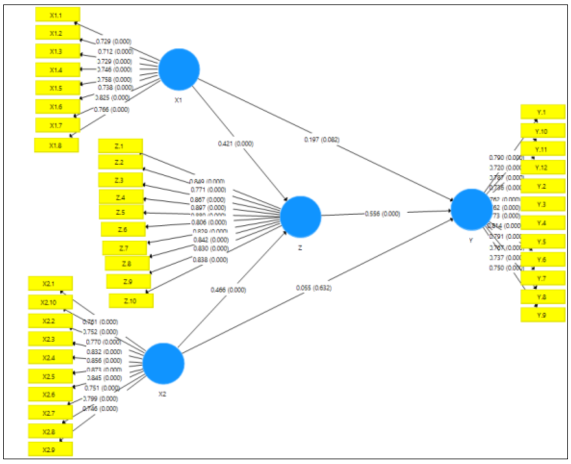

Figure 1. Research Structure Model with Bootstrapping Values

Indirect influence testing was conducted to test the mediating role of Work Discipline in the relationship between Employee Additional Income (TPP) and Work Motivation on Employee Performance.

Table 10. Results of the Indirect Effect Test (Mediation)

Hypothesis	Connection	Original Sample	T-Statistics	*P-Values*	Decision
H6	Additional Employee Income (AEI) → Work Discipline → Employee Performance	0,234	2,674	0,008	Accepted
H7	Work Motivation → Work Discipline → Employee Performance	0,259	3,602	0,000	Accepted

Source: Processed data, 2026

Overall, these results indicate that Work Discipline plays a role as an effective mediating variable in the relationship between TPP and Work Motivation on Employee Performance.

Simultaneous Effect Test (F Test)

The F statistical test aims to show whether all independent variables in the study can influence the dependent variable simultaneously or together in the research model.

Table 11. Results of the Simultaneous Effect Test (F Test)

Hypothesis	Connection	*Mean Square*	F	*P-Values*	Decision
H8	Additional Employee Income (AEI) and Work Motivation → Work Discipline	8.154	87,875	0,000	Accepted
H9	Additional Employee Income (AEI and Work Motivation → Employee Performance	4,679	27,060	0,000	Accepted

Source: Processed data, 2026

Based on the results of simultaneous testing, the hypothesis stating that Additional Employee Income (TPP) and Work Motivation jointly influence Employee Work Discipline and Performance is declared accepted.

CONCLUSION

Based on the results of data analysis and discussion, several conclusions can be drawn regarding the relationship between Additional Employee Income (TPP) and Work Motivation on Employee Performance through Work Discipline of State Civil Apparatus at Bappeda Kutai Timur Regency, as follows:

1. The Employee Income Supplement (TPP) has no impact on employee performance at the Regional Development Planning Agency (Bappeda) of East Kutai Regency. The suboptimal implementation of E-Performance (Ekin), the basis for awarding TPP, the relatively equal distribution of TPP among employees with varying performance levels, and the development of performance charts that are not entirely fair and proportional to workload, have resulted in the Employee Income Supplement (TPP) being unable to drive optimal employee performance improvement.
2. Work motivation has no impact on employee performance at the Regional Development Planning Agency (Bappeda) of East Kutai Regency. This is influenced by the limited number of employees, an imbalance in workload, and the dominance of administrative work, which means that high work motivation has not yet resulted in significant performance improvements. This situation indicates that work motivation requires the support of an adequate number of employees and a proportional division of tasks to achieve optimal performance.

3. The Employee Income Supplement (TPP) has an impact on the work discipline of State Civil Apparatus (ASN) at the Regional Development Planning Agency (Bappeda) of East Kutai Regency. Employees are aware that tardiness, unexcused absences, and failure to upload performance reports will directly impact the amount of Employee Income Supplement (TPP) they receive, thus encouraging increased compliance with work regulations.
4. Work motivation influences the work discipline of State Civil Apparatus (ASN) at the Regional Development Planning Agency (Bappeda) of East Kutai Regency. The drive to fulfill administrative responsibilities and maintain performance achievements encourages employees to be more disciplined in attendance and completing tasks according to procedures.
5. Work discipline influences employee performance at the Regional Development Planning Agency (Bappeda) of East Kutai Regency. Strengthening a culture of discipline in terms of timekeeping, adherence to procedures, and job responsibilities has proven to be a key factor in improving the quality of employee performance and the accuracy of regional development planning document completion.
6. Employee Income Supplement (TPP) influences employee performance through the work discipline of State Civil Apparatus (ASN) at the Regional Development Planning Agency (Bappeda) of East Kutai Regency. This indicates that the TPP does not directly improve performance, but rather first encourages the development of disciplined behavior, which then impacts employee performance.
7. Work Motivation Influences Employee Performance through Work Discipline of State Civil Apparatus (ASN) at the Regional Development Planning Agency (Bappeda) of East Kutai Regency. Work motivation will have a significant impact on performance if accompanied by discipline in attendance, accurate data submission, and adherence to planning stage schedules.
8. Employee Income Supplements (TPP) and Work Motivation jointly influence the Work Discipline of State Civil Apparatus (ASN) at the Regional Development Planning Agency (Bappeda) of East Kutai Regency. The combination of a measurable reward system and high individual motivation fosters consistent and sustainable work discipline.

Employee Income Supplements (TPP) and Work Motivation jointly influence the Performance of Employees at the Regional Development Planning Agency (Bappeda) of East Kutai Regency. The integration of measurable financial incentives and strong motivational

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drives will boost work productivity, timely document preparation, and the quality of regional development planning output.

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