

LEGAL ASPECTS OF IMPLEMENTATION OF ADDITIONAL EMPLOYEE INCOME FOR STATE CIVIL APPARENTS IN MAKASSAR HEALTH SECTOR

Rezky Arsita¹
Syamsul Bachri²
Marwati Riza³

Law, Faculty of Law, Hasanuddin University, Indonesia
Email: arsitarezky1@gmail.com¹

Abstract: The provision of TPP is to improve employee welfare and satisfaction with the performance benefits of ASN employees. However, in Makassar there is an exception for the provision of TPP ASN for health workers which results in discrimination for health workers. Thus, the author is interested in studying the implementation of *Perwali* Number 58 of 2020, the mandate of the Minister of Home Affairs Number 061-5449 of 2019 concerning the Procedure for Approval of the Minister of Home Affairs on the TPP ASN in the scope of the Regional Government. This study used an empirical approach to legislation (Statute Approach) commonly known as the juridical-normative approach. This research also used a conceptual approach which is a type of legal research that provides an analytical point of view on solving a problem from the aspect of legal concepts. The results of the analysis from this study state that the implementation of *Perwali* Number 69 of 2020 accommodates the provision of TPP for Health workers and is in accordance with the laws and regulations as the legal basis for implementing PP Number 12 of 2019 concerning Regional Financial Management. However, it is still limited because it is only managed in certain agencies, namely only at the Health Office, not to the UPT Hospitals and Public Health Center due to several components, namely workload and work performance not being met, the existence of medical services, and regional financial capabilities. So that there is a need for coordination and optimization of increasing effectiveness regarding the elements of the tested criteria for providing TPP.

Keywords: Additional Employee Income; State Civil Apparatus; Health workers; Law.

I. INTRODUCTION

Additional Employee Income, hereinafter abbreviated as TPP, is a form of award given to ASN which has a legal basis, guidelines, measurable and uniform assessment criteria and indicators and is mandatory and applies comprehensively to ASN aiming to improve discipline, motivation, performance, and welfare of ASN in the local government environment.¹

Additional income for regional civil servants/CPNS is expected to have an impact on increasing work performance and income discipline. Employee welfare is routinely received by employees so that employees' confidence grows in determining their life plans. Provision of TPP is based on the provisions of Article 58 paragraph (4) Government Regulation Number 12 of 2019 concerning Regional

¹Peraturan Kementerian dalam Negeri Nomor 061-5449 Tahun 2019, tentang Tata Cara Persetujuan Menteri dalam Negeri Terhadap Tambahan Penghasilan Pegawai Aparatur Sipil Negara di Lingkungan Pemerintah Daerah.

Financial Management which states that Regional Heads can provide additional income for ASN employees with the approval of the Minister of Home Affairs.

Regulation of the Minister of Home Affairs, hereinafter abbreviated as *Permendagri* Number 061-5449 of 2019, concerning Procedures for Approval of the Minister of Home Affairs, states that the Regional Government determines the provision of TPP for ASN employees within the scope of the Regional Government after obtaining written approval from the Minister, with the consideration of the Minister of Finance.

Provision of TPP ASN within the scope of Regional Government must meet the criteria for granting TPP ASN in carrying out their duties, ASN employees can be given TPP with criteria including, (1) workload; (2) work performance, (3) place of duty, (4) working conditions, (5) scarcity of the profession and/or based on other objective considerations.

However, the implementation of the provision of TPP within the scope of the Regional Government, especially Makassar resulted in discrimination for Health workers where in Makassar Mayor Regulation Number 58 of 2020 concerning Additional Employee Income within the Makassar Government Scope Article 4 that TPP is given to all PNSD within Makassar based on (1) burden work; (2) work performance; (3) place of duty; (4) working conditions; (5) the scarcity of professions; and/or (6) other objective considerations. However, Article 4 Paragraph (3) point (i) excludes Health Workers where it reads that TPP is not given as referred to in Paragraph (3) point (i) PNSD as health workers at Public Health Centers and UPT Hospitals; and (j) PNSD with CPNSD status.²

The exception to the provision of TPP for Makassar health workers has become a polemic, this is what then triggers problems and rejections from various medical personnel, why this can be excluded in the Mayor's Regulation Number 58 of 2020 concerning Civil Service TPP in the Makassar Government Scope in Article 4 Paragraph (3) point (i). While in the Minister of Home Affairs Regulation Number 061-5449 of 2019 concerning the procedure for approval of the Minister of Home Affairs on TPP ASN within the Regional Government, the provision of TPP is given to ASN employees without exception as long as they fulfill the criteria for granting ASN TPP previously mentioned above.

Seeing this problem among PNS Health Workers, as well as from the results of several previous studies, research on the policy of giving TPP is more focused on the implementation of the provision, the impact of giving it, and satisfaction with the TPP policy for employees outside of the health workforce.³ As well as public policy issues regarding TPP for health workers have been in the spotlight for researchers in the field of law in general, moreover studies have focused on the implementation of TPP public policies and their effects, factors in making TPP

²Peraturan Walikota Makassar Nomor 58 Tahun 2020 *tentang Perubahan atas Peraturan Walikota Makassar Nomor 90 Tahun 2019 tentang Tambahan Penghasilan Pegawai Negeri Sipil di Lingkup Pemerintah Kota Makassar.*

³Nurasa & Munadjat, *Kajian Pemberian Tambahan Penghasilan Pegawai (TPP) di Kota Cimahi*, 2014, hal.1.

policies, and satisfaction with these policies.⁴ Therefore, the authors are interested in studying the implementation of *Perwali* Number 58 of 2020.

Besides that, the provision of TPP for health workers is interesting to explore in depth, seeing that 2020 has occurred since the emergence of a pandemic that attacked all regions in Indonesia which resulted in heavier responsibilities for health workers as the front line in handling Covid-19 and had an impact on the economy and regional financial income.

II. THEORETICAL REVIEW

A. Legislative Hierarchy

According to Hans Kelsen, legal norms are always sourced and based on the norms above, but below the legal norms become the source and become the basis for norms lower than them. In the structure/hierarchy of the norm system, the highest norm becomes the basic norm and the place where the norms depend on it, so that if the basic norm changes, the system of norms below it will be damaged. Then Hans Nawaisky as a student of Hans Kelsen apart from layered and tiered norms, the legal norms of a country are grouped into four groups, namely:

- Group I : Staatfundamentalnorm (State Fundamental Norms)
- Group II : Staatsgrundgesetz (Basic Rules/Basic Rules of the State).
- Group III : FormellGsetz ("Formal" Act);
- Group IV : Verordnung & Autonome Satzung (Implementing Rules or Autonomous Rules).

Contextually, in the hierarchical system of laws and regulations, there are three basic principles:⁵

- a) *Lex Superior Derogat Lex Inferior Principle; a higher regulation will override a lower regulation if it regulates the same and contradictory substance.*
- b) *Lex Specialist Derogate Lex Generalis principle, more specific regulations will override general regulations if they regulate the same and contradictory substance*
- c) *The principle of Lex Posterior Derogat Lex Priori, the new regulations will override the old regulations.*

According to Padmo Wahjono, the laws and regulations are arranged in a tiered structure like a pyramid which is the pillar of the national legal system.⁶ Juridically in the explanation of Article 7 Paragraph (2) of Law Number 12 of 2011 it is stated that the hierarchy is the tiering of each type of lower statutory regulation that must not conflict with higher statutory regulations. Thus, in every formation of legislation, it is necessary to pay attention to the hierarchical system of laws and regulations, so as to create harmony between the laws and regulations

⁴Nurhidayati, *Pengaruh Implementasi Kebijakan Tambahan Penghasilan Terhadap Motivasi Kerja Pegawai Dinas Kesehatan Provinsi Sulawesi Tengah*, Universitas Tadulako, Administrasi Publik, Palu, 2019.

⁵Jazim Hamidi, dkk, *Teori dan Hukum Perancangan Perda*, Universitas Brawijawi Press (UB Press) Cetakan Pertama, Malang, 2012, hal.19.

⁶Triyono, Rachmat, *Dasar-Dasar Ilmu Pengetahuan Perundang-Undangan*, Papas Sinar Sinanti, Depok Timur, 2014, hal. 48.

that are formed with various higher and equivalent laws and regulations, in this case regional regulations as regulations. legislation whose hierarchy is at the lowest level, in its formation it must be guided by laws and regulations whose hierarchy is higher more than it.

B. Theory of the Formation of Legislation

In Sajipto Rahardjo's idea, he proposed several stages/steps to form legislation, namely:⁷

- a) Know the problems faced as well as possible, including knowing carefully the people who want to be targeted and working on them.
- b) Understanding the values that exist in society. This is important in that social engineering is to be applied to a society with multiple sectors of life such as traditional, modern, planning, at this stage the values and sectors are determined.
- c) Make hypotheses and choose the most that can be implemented.
- d) Follow the course of application of the law and measure its effects.

According to Achmad Ruslan, at this technical stage, apart from being general-abstract, it has not been oriented to the realization of quality legal products which are assessed from the perspective of problems and/or higher or equivalent legal regulations that are the background for the formation of a regulation to the level of its implementation. For example, one of them is the provision of the widest possible participation space for the community to participate in the formation of statutory regulations. In addition, this stage must be carried out with planning, research, reviewing and maturation of existing concepts. Then it is equipped with input from the community as a form of their participation which is a demand for community needs which will then be processed further in accordance with the stages that apply nationally, as well as those that are special in the area concerned.⁸

Based on the provisions, in essence, the authority of regional heads in the field of forming legislation can be summarized, namely:

- a) Submitting draft regional regulations
- b) The authority to determine the Ranperda after discussing and agreeing with the DPRD for Regional Regulations.
- c) Directions for the formation of regional regulations, namely regional regulations must not conflict with the public interest, other regional regulations and higher regulations.
- d) The procedure for its formation is regulated in the applicable provisions (Law No. 12 of 2011 and other relevant laws and regulations).⁹

The implementation of the authority of the DPRD and regional heads in terms of the formation of regional regulations, has its own rules, namely:

⁷Sajipto Rahardjo, *Ilmu Hukum*, (Cet. VI; PT. Citra Aditya Bakti, Bandung, 2006), h. 208.

⁸Achmad Ruslan, *Teori dan Panduan Praktik Pembentukan Peraturan Perundang-undangan di Indonesia*, (Rangkang Education, Yogyakarta), h. 5.

⁹Achmad Ruslan, *Teori dan Panduan Praktik*, h. 75.

- a) a) For DPRD, provisions on procedures for the formation of regional regulations, in the sense of starting from initiatives and approvals are regulated in the DPRD regulations.
- b) b) For Regional Heads (Governor, Regent, Mayor), provisions on procedures for making regional regulations starting from the initiative to their ratification, after being discussed with joint approval with the DPRD, are regulated in laws and regulations.¹⁰

The conclusion is that a regional regulation is an instrument for administering government and as a tool to regulate life in the community in the region, so that regional regulations regulate the content material which is the authority of the autonomous region and assistance tasks.

C. Legal Certainty Theory

According to Gustav Radbruch, the law must contain 3 (three) identity values, namely as follows:

1. The principle of legal certainty (*Rechtmatigheid*), this principle is reviewed from a juridical point of view.
2. The principle of legal justice (*Grectigheid*), this principle reviews from a philosophical point of view, where justice is equal rights for all people before the court.
3. The principle of legal benefit (*Zwech Matigheid* or *Doelmatigheid* or *Utility*).¹¹

Then in developing countries, there are two understandings of legal certainty according to Gustav Radbruch, namely certainty in or from the law, is achieved if the law is as much as statutory law, in the law there are no conflicting provisions (Laws based on laws and regulations). on a logical and definite system). The Act is made based on the fact of the Law and the Law does not contain legal terms that can be interpreted differently. While certainty because of the law and certainty in or from the law. Guaranteeing certainty because the law is the duty of the law. A law that succeeds in guaranteeing a lot of certainty in social relations is a useful law.¹²

In addition, certainty means that in concrete terms the two disputing parties can determine their position. In this sense, it means that legal security contains protection for both parties in dispute against arbitrary judges' actions. While certainty by the judge because of the law is meant that the law guarantees certainty to one party with another party.¹³

III. RESEARCH METHOD

¹⁰Achmad Ruslan, *Teori dan Panduan Praktik*, h. 75.

¹¹Dwika, "Keadilan Dari Dimensi Sistem Hukum" <http://hukum.kompasiana.com>. (02/04/2011), diakses pada 29 oktober 2021.

¹²E Utrecht, *Pengantar dalam Hukum Indonesia, Iktiar Baru*, (Jakarta, 1959), h. 26.

¹³E Utrecht, *Pengantar dalam Hukum Indonesia, Iktiar Baru*, h. 25.

The research method used is an empirical type of research, namely legal research that functions to see the law in a real sense and examines how the law works in the community.¹⁴ With the Legislative approach (State Approach) commonly known as the juridical-normative approach.¹⁵ And the Conceptual Approach is a type of legal research that provides an analytical point of view on solving a problem from the aspect of the legal concept behind it.¹⁶ Based on its nature, this type of research focuses on descriptive research, which is a study aimed at describing man-made phenomena by producing social descriptions under study.¹⁷

IV. Research Result and Discussion

A. Norm Consistency

Since the formation of Mayor Regulation Number 90 of 2019 which was later updated to Mayor Regulation Number 58 of 2020 concerning Additional Income for Civil Servants in the Makassar Government, there has been a clause that provides exceptions to Health Workers at Public Health Center and UPT Hospitals as stated in article 4 paragraph (3) letter I Makassar Mayor Regulation Number 58 of 2020. However, the implementation of the TPP grant only applies to some agencies. This creates discrimination for health workers who raise objections to the provisions in the mayor of Makassar. In encouraging the reason that there is a welfare gap given to Health Workers within the Makassar government. Then it was clarified again that in *Perwali* Number 58 of 2020 there was an error in the norm which in Chapter IV "TPP Criteria" Article 4 paragraph (3) point i which excluded TPP for Health workers, finally a report occurred at the Ombudsman Office so that *Perwali* Number 58 of 2020 needed to follow up.

Based on the results of the research that the regional government revised the *Perwali* 2 times, namely *Perwali* Number 58 of 2020, changes to *Perwali* Number 90 of 2019, the last is *Perwali* Number 69 of 2020. In the latest amendment it states that there are no longer exceptions for Health Workers, however the TPP is given to Health Workers in the form of Health Incentives given to the Health Office and for Education Personnel not TPP but in the form of Teacher Income Allowance (TPG) and Additional Income in the form of Certification.¹⁸ The provision of TPP is still not optimal because its implementation only reaches the Health Service, it has not been implemented at UPT Hospitals and Public Health Center.

In line with the opinion of the Chairman of Commission D DPRD Makassar that the Health Office received TPP because it was non-medical, while teachers did not get TPP because they had received additional income in the form of certification and other allowances from DIKTI, the income was greater than the amount of TPP. Meanwhile, TPP for other agencies since 2021, full TPP payments

¹⁴Irwansyah, *Penelitian Hukum Pilihan Metode dan Praktik Penulisan Artikel*, (Cet. I; Mirra Buana Media, Yogyakarta, 2020), h. 42.

¹⁵Irwansyah, *Penelitian Hukum Pilihan Metode dan Praktik Penulisan Artikel*, h. 133.

¹⁶Irwansyah, *Penelitian Hukum Pilihan Metode dan Praktik Penulisan Artikel*, h. 147.

¹⁷Irwansyah, *Penelitian Hukum Pilihan Metode dan Praktik Penulisan Artikel*, h. 38.

¹⁸A. Ato Rakhman. (35) Tahun, Kepala Bagian Pengelolaan Keuangan dan Aset Daerah, Balai Kota, (Wawancara, Pada Tanggal 4 Maret 2022).

will range from 40-50%, except for those with extraordinary performance SKPD, it can reach 80% such as the Regional Revenue Agency (*Bappedda*), on the other hand, if the performance is low, it can reach 20%. In contrast to health workers in Makassar, the implementation of TPP is still not implemented, it can be seen in the table of interview results as follows:

**Table 1.1
Implementation of the Mayor of Makassar on TPP for Health Workers**

NO	Respondent	Total	Percentage	Description
1	Health Workers	-	-	3 of 47 public health center
	Doctor	2 people	20 %	Already done
	TU Employee	2 people	20 %	Already done
	Nurse	3 people	30%	Already done
2	BPKAD	1 person	10%	done
3	DPRD (D Commission)	1 person	10%	Already done
4	Ombudsman	1 person	10%	Already done
	Total	10 people	100%	The provision of TPP is implemented but not optimal.

Source: Primer Data

Based on the table above shows that the opinions of respondents taken directly by interview are categorized into 3 (three) categories, namely: first implemented (T) means it is appropriate, second has been implemented (ST) in the sense that it is appropriate but not optimal, third is not implemented (TT) that is not implemented at all. Of the 10 respondents, 1 of them said it was implemented, and 9 of them said it had been implemented, 2 ASN from the government sector and 7 ASN from the health sector which were taken 3 out of 47 Public Health Center in Makassar with more than 2,900 health workers. 3 nurses, 2 doctors, and 2 health workers TU employees. Of the 7 health workers, 3 of them medical personnel said that they did not get TPP.

The Ombudsman's office said that the implementation of the *Perwali* regarding the provision of TPP was not accommodated for health workers at the public health center or hospitals. Meanwhile, the ASN in the government sector of BPKAD said that the implementation of the TPP was carried out at the Health Service agency. Likewise, the DPRD Office of the Commission D section said that the provision of TPP had been carried out but was not optimal because it had not yet reached the realm of the UPT of hospitals and public health centers.

Thus, the implementation of the *Perwali* Kota Makassar has been implemented but is still not optimal so that there needs to be attention from the community to better coordinate the implementation of the provision of TPP in a

tested manner because the provision of TPP is only implemented in some agencies, namely only at the Health Service, while the concern for giving TPP is to health workers. within the scope of the Public Health Center and UPT Hospitals.

A. Ato Rahkmawan said that the provision of TPP for Health Workers which is only given to the Health Office is incentives/TPP, while for Health Workers who work in Public Health Center and hospitals only get incentives from BPJS namely Direct Incentives from the center not from the Region, there are even medical personnel which has a greater incentive than TPP. It depends on the number of patients/Family Cards abbreviated as KK served in the area.¹⁹ So in principle TPP is Performance-based income.

Sister H (confidential) that²⁰ she does not receive TPP, only receives medical service salaries paid by BPJS in serving patients using a capitation system in the amount of Rp. 1,100,000 with tax deductible, as well as medical services for *Jamkesda* received and paid by the local government 100 thousand / year. And those who receive TPP only work at the Makassar Health Office.

Sister D (confidential) said that she never received TPP, only received BPJS and *Jamkesda* medical services which amounted to less than Rp. 50,000 (fifty thousand). Whereas JNK medical services, the amount depends on the amount of JKN capacity in each working area and there are several conditions that must be paid in full. The amount of JKN at the public health center where brother D works is at least Rp. 500,000 and the highest is only the head of the center (*Kapus*) 1 person, Rp. 3,500,000, general practitioners, dentists and pharmacists only Rp. 2,000,000 and other professions only Rp. 1,000,000.²¹

In addition to the causes described above, the provision of TPP must also meet several criteria that are considered in the implementation of the Makassar Mayor Regulation in Article 4 Paragraph (2), namely:

1. Workload

ASN employees who in carrying out their duties exceed the normal workload of at least 112.5 hours/month or the normal time limit of at least 170 hours/month.

2. Work Performance

Awarded to ASN who have high work performance according to their field of expertise or innovation and are recognized by the leadership above.

3. Workplace

Given to ASN whose duties are in areas with a high level of difficulty and remote areas.

4. Work Condition

Given to PNSD who carry out their duties and responsibilities with high risks such as health risks, mental safety and others. For example, work

¹⁹A. Ato Rakhman. (35) Tahun, Kepala Bagian Pengelolaan Keuangan dan Aset Dacrah, Balai Kota, (Wawancara, Pada Tanggal 4 Maret 2022.

²⁰ Saudari H (Perawat) Puskesmas Minasaupa, Kota Makassar, Wawancara pada tanggal 15 maret 2022.

²¹X Saudari D (Perawat) Puskesmas Kassi-Kassi, Kota Makassar, Wawancara pada tanggal 9 maret 2022.

that is directly related to infectious diseases, is directly related to hazardous chemicals (radiation, radioactive materials), poses a risk to the safety of inspectors and law enforcement officers.

It is known that since 2019 there has been a pandemic of health workers as the front line in handling covid-19, so it is necessary to pay attention because basically the TPP allowance is paid based on performance, based on performance who work at home or Work From Home (WFH).

The chairman of Commission D emphasized that:²² The pandemic affected the provision of TPP because in addition to TPP, it was paid based on performance, so during the pandemic there was more WFH, the consequences would automatically be not in accordance with performance, because why should TPP be paid? In the last year, the entire APBD was used to save the pandemic in the context of handling COVID-19.

5. Scarcity of Professions

Given to PNSD in question are the skills needed for special jobs and very few PNSD qualifications as well as to PNSD who carry out duties in the highest leadership positions in local government.

6. Other Objective Consideration

Given to structural officials, certain functional officials and implementers for agencies carrying out supervisory functions within the scope of the city government, health workers assigned to work units with the status of Regional Public Service Agency and/or those who have implemented remuneration, public health center, and UPT Rumah Hospital in the form of services. Medical in accordance with the provisions of the legislation.

7. Additional Workload (added in Chapter 5)

- a. the regional general treasury and the power of the regional general treasury;
- b. Assistant to the regional general treasurer;
- c. Regional financial management officials and assistant regional finance officials;
- d. Budget users and budget power users
- e. Technical Implementation Officer (PPTK)
- f. SKPD and SKPKD financial administration officials, as well as SKPD and SKPKD administrative assistants;
- g. Expenses treasurer, revenue treasurer, assistant treasurer, assistant treasurer; and
- h. Goods manager and assistant goods manager.²³

In payment of TPP based on workload and work performance adjusted to the basic TPP, workload based on normal work or a minimum normal time limit of 112.5/month, work performance according to the field of expertise and recognized

²²Abdul Wahab Tahir, Ketua Komisi D DPRD Kota Makassar, Wawancara dengan Pada tanggal 11 februari 2022.

²³Peraturan Walikota Makassar Nomor 69 Tahun 2020 *tentang Tambahan Penghasilan pegawai Negeri Sipil di Lingkup Pemerintah Kota Makassar*, hal. 7.

by the leadership above. However, again that TPP payments are based on the 7 components above that are adjusted to the regional financial capacity as determined by the Mayor's decision.

Table 1.3
TPP Criteria Calculation

No	TPP Calculation Component	Formula	Description
1	Workload and Work Performance	$A \text{ TPPBKP} = ((40\% * B \text{ TPP}) + 60\% * B \text{ TPP})$	A TPPBKP = TPP allocation based on workload and work performance. B TPP = Basic TPP
2	Workplace	$A \text{ TPPTB} = (10\% * B \text{ TPP} * I \text{ TPPTB})$	A TPPBKP = TPP allocation based on workplace. B TPP = Basic TPP I TPPTB = Indeks TPP Index of workplace.
3	Work Condition	$A \text{ TPPTP} = (10\% * B \text{ TPP})$	A TPPKK = TPP allocation based on work condition B TPP = Basic TPP
4	Scarcity Profession	$A \text{ TPPK} = (10\% * B \text{ TPP})$	A TPPKP = TPP allocation based on scarcity profession. B TPP = Basic TPP
5	Other Objective Considerations	-	-
6	Additional Workload	Letters d, e, f, g, and h are paid through the honorarium expenditure mechanism	The amount of the TPP is determined by the mayor's regulation on standard fees.

Source: *Primer Data*

Based on the table above, the provision of TPP will still return to the regional financial capacity. As a result, it can be said that if the criteria for providing TPP are met but the APBD is not sufficient, then the provision of TPP for health workers is not fulfilled. Therefore, this is where the role of the regional government is to regulate its territory with the principle of responsive regional autonomy.

B. Makassar Mayor Regulation Number 69 of 2020 Latest

Consideration as referred to in letter a in Mayor Regulation number 69 of 2020, it is necessary to stipulate a Makassar Mayor Regulation regarding the second amendment to Makassar Mayor Regulation Number 90 of 2019 concerning ASN TPP within the Makassar Government.

Based on the results of the interview at the Ombudsman office, that the results of the FGD held by the Makassar Ombudsman on August 13, 2021 in the Hall of the Makassar Housing and Settlement Area Office which brought in a Legal Expert from the Makassar Mayor's Transition Team, Prof. Dr. Aminuddin Ilmar, S.H., M.H. and the Alliance of Health Workers as the reporter and the Makassar Government as the reported fact that Makassar Health Workers **did not meet** the requirements for providing TPP based on the workload listed in Article

5 Paragraph (2) point b of the Makassar Mayor Regulation Number 90 of 2019 concerning Civil Service TPP in The scope of Makassar which says that "TPP based on workload is given to PNSD who carry out tasks beyond the normal workload or the normal time limit of at least 112.5 hours per month" while the facts in the field of Health Workers who work in health centers are only 110 hours per month.

C. Legal Implication

The legal basis for implementing the TPP is Article 58 of Government Regulation Number 12 of 2019 which was issued on March 6, 2019). The government can provide TPP to ASN employees by taking into account the regional financial capacity and obtaining approval from the DPRD in accordance with the provisions of the legislation.

In Appendix (2.1) a). (f) and attachment E.7.d of PMDN Number 27 of 2021 (March 4, 2021). The provision of TPP is determined by a local regulation based on the PP with the amount of Standard TPP cost units intended to pay attention to aspects of efficiency, effectiveness, compliance and obligations as well as rationality. As well as approval through the Director General of Bina Keuda using sipd.kemendagri.go.id. The Regional Government budgets the TPP as stated in Article 58 of PP Number 12 of 2019 by guiding the following:

- 1) Using the results of the Job evaluation;
- 2) Integrating incentive and honorarium payments;
- 3) Administration of sanctions.

Minister of Home Affairs Decree 900,4700 (21 December 2020), that the written approval of the Minister of Home Affairs through the regional Directorate General of Financial Development is in accordance with the provisions of laws and regulations which is followed up by identifying the TPP criteria for each position. Furthermore, the Secretariat of the Minister of Home Affairs 900/4834/ SJ (September 6, 2021), Validation of the 2022 TPP calculation is submitted to the Secretary General J.P Head of the Bureau of Organization and Administration of the Ministry of Home Affairs through the Simona.kemendagri.go.id application.

Regional Financial Capability is defined in accordance with the results of the formulation that has been mutually agreed upon, on this matter it needs to be regulated lest its placement, one of which imposes general transfer funds so that later it will result in the region also submitting deficiencies in Direct Expenditures which later is not expected so that an approach is needed, namely carrying out bureaucratic reform as described above. which is mandated in Law 1 of 2021. Later it will be determined by BPJK because on the one hand it asks for support from Government Regulations related to how to synchronize TPP with PP as mandated by Article 81 in Law Number 5 of 2014 which mandates salary Allowances and facilities. Namely, further provisions regarding salaries, performance allowances, expensive allowances, and facilities as referred to in articles 79 and 80 are regulated by government regulations.

Government regulation article 58 Number 12 of 2019 concerning regional finance explains that regional governments can provide additional income to ASN

employees by taking into account regional financial capabilities and obtaining DPRD approval in accordance with statutory provisions.

However, as we all know, since the Covid-19 pandemic, which then had an impact on the Indonesian economy, including Makassar. Makassar's income then has an impact with the implementation of physical distancing where since the enactment of the Large-Scale Social Restrictions (PSBB) it automatically has an impact on the economy, especially in the sector that is not engaged in providing basic public needs but the needs of the COVID-19 handling sector which is the main thing as regulated in Minister of Health Regulation.

Thus, the provision of TPP for Makassar Health Workers again that depends on regional finances, if it is sufficient then Health workers can be given additional income in accordance with the legislation.

V. CONCLUSION

The implementation of the Makassar Mayor Regulation Number 69 of 2020 concerning the TPP for ASN in the latest Makassar scope, in its implementation has accommodated the provision of TPP for PNSD without exception in accordance with statutory regulations. However, it is still very limited because the provision of TPP is only managed at certain agencies, namely the Health Office, not managed at the Public Health Center and UPT Hospitals because it is caused by several components, namely: Criteria for workload and work performance are not met, the existence of medical services, and regional financial capabilities. So that there is a need for coordination and optimization of increasing effectiveness regarding the elements of the tested criteria for providing TPP.

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Saudari D (Perawat) Puskesmas Kassi-Kassi, Kota Makassar, Wawancara pada tanggal 9 maret 2022.

Saudari H (Perawat) Puskesmas Minasaupa, Kota Makassar, Wawancara pada tanggal 15 maret 2022.