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https://ojs.politeknikcendana.ac.id/index.php/collegium/index
DOI: https://doi.org/10.56473/collegium
E-ISSN: **XXXX-XXXX**
Vol. 1 No, 1 March 2024
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Effect of Regional Performance Allowances on Employee Motivation in Regional Financial and Asset Agencies Tanjungpinang City

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Abstract
The purpose of this study was to determine the effect of regional performance allowances on employee motivation at the Tanjungpinang City Regional Financial and Asset Agency. This study uses quantitative research. Data collection techniques in this study were questionnaires and literature study. The population and sample in this study amounted to 44 employees. Data analysis techniques in this study used validity tests, reliability tests, classical assumption tests, simple linear regression analysis tests, and hypothesis testing. From the results of the data analysis of the independent variables, namely the performance allowance affects the dependent variable, namely work motivation indicated by the t-count of the performance allowance of 7,371 > the t-table value of 2.01808. The influence of the performance allowance variable is 56,4% on work motivation. The remaining 43,6% is influenced by other variables such as workload, working conditions, and work performance which were not examined in this study. Based on the results of this study, it is concluded that partially the regional performance allowance variable has a significant effect on the work motivation of the Tanjungpinang City Regional Financial and Asset Agency.
Keywords: Performance Allowances, Work Motivation

1. INTRODUCTION

Every organization is concerned with the best performance that can be produced by the series of systems that apply in the organization. Human resource management is one of the key factors to get the best performance, because in addition to handling skills and expertise issues, human resource management is also obliged to build conducive behavior of employees to get the best performance. According to Hasibuan, (2016) one of the main problems in human resource management is how to find the best way to increase employee motivation. According to Wahjono (2019) human resource management is an important aspect in an organization, human resources are a collection of a group of people who work together to achieve certain goals. One of the things that can be done to improve employee performance in terms of achieving organizational goals is to provide motivation.

Employee motivation is complicated, because it involves individual factors and organizational factors. According to Yusuf (2016), which is classified as individual factors are *needs*, *goals*, attitudes and *abilities*. While those classified as factors derived from the organization include payment of salaries and payment of benefits, job security, fellow workers, supervision, praise, and the job itself.

Performance allowance is one component of welfare received by the employee performance allowance can be used as an element of motivation for employees to excel. According to Najoan (Junaidi &; Mirasanti, 2020), performance allowances are one of the external factors that affect efforts to improve employee performance. Performance allowance is one of the implementations of providing compensation or decent rewards for work performance or performance. Regional Performance Allowance (TKD) aims to improve the welfare of civil servants based on workload, place of duty, working conditions, scarcity of professions or work performance.

Based on Tanjungpinang Mayor Regulation Number 1 of 2022 concerning implementation guidelines and unit standards for additional income costs for state civil apparatus employees, allowances are given to employees every month based on workload, work performance, working conditions and professional scarcity. The provision of regional performance allowances or additional income is calculated from the abbreviated employee additional income index (ITPP), which is a percentage to calculate the amount of TKD or *basic* additional income through multiplying the regional fiscal capacity index as stipulated in the 2020 Minister of Home Affairs Decree concerning the procedure for approving the minister of home affairs on additional income of state civil apparatus employees within local governments. The Tanjungpinang City Regional Finance and Assets Agency has been good at completing work, but the employees themselves still feel that there is something lacking in providing work motivation provided by the agency, due to several factors that make the low work motivation of employees who work at the Tanjungpinang City Regional Finance and Assets Agency Office. It can be explained that the amount of performance allowance in Tanjungpinang City greatly affects the performance of employees at work. As for the problems obtained from online media reports in 2022, there was a delay in the payment of performance allowances for Civil Servants (PNS) of Tanjungpinang City which has been two months, Civil Servants (PNS) within the Tanjungpinang City Government, have not received additional employee income (TPP). This is also confirmed from the results of a researcher interview conducted on March 12, 2022 at the Tanjungpinang City Regional Finance and Assets Agency to the staff of the Tanjungpinang City Regional Finance and Assets Agency said that the delay in employee performance allowances occurred because it was still in the process of review and verification

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from the Ministry of Home Affairs of the Republic of Indonesia so that the Regional Government could not make payments to employees working at the Office of the Finance and Assets Agency Tanjungpinang City Area. This delay occurred for 3 months, from January 2022 to March 2022. Which means that this TKD payment is delayed and problematic.

In addition to the problem of performance benefits, problems with work motivation are seen in the level of employee attendance such as there are still employees who delay work until finally the work accumulates, there are still employees who arrive not on time and leave work earlier than the adjusted hours and still lack accuracy and speed in doing tasks are still lacking. It can be seen that in 1 month there are employees who do not come to the office without information, permission, should routine employees come to the office without not coming without information in coming to the office. In this case, employees should have a spirit of work that is instilled in them so that they can have a strong mentality at work because this helps employees in completing their work. If employees do not have morale, this will result in employee dedication, because an employee should have enthusiasm at work. However, this is on the contrary, there is a buildup of work done by employees in not entering the office, causing employee performance to decrease and not optimal.

2. RESEARCH METHODS

The type of research in this study is quantitative research. The population and sample in this study were employees of the Tanjungpinang City Regional Finance and Assets Agency totaling 44 people. The data analysis used is validity test, reliability test, normality test, heteroscedasticity test, simple linear regression analysis and coefficient of determination (R^2) basically measures how far the model is able to explain the variation of the dependent variable. A small R^2 value means that the ability of independent variables (regional performance allowances) to explain the variation of dependent variables (work motivation) is very limited.

3. RESULT AND DISCUSSION

3.1 Validity and Reliability Test Results

The results of the validity and reliability test are as follows:

Table 1. Validity and Reliability Test Results

Variable	Item	r-count	r- table	Information	Cronbanch's Alpha	Conclusion
Performance Allowance	P_1	0,739	0,2907	Valid	0,947	Reliable
	P_2	0,798	0,2907	Valid		
	P_3	0,818	0,2907	Valid		
	P_4	0,825	0,2907	Valid		
	P_5	0,682	0,2907	Valid		
	P_6	0,821	0,2907	Valid		
	P_7	0,816	0,2907	Valid		
	P_8	0,836	0,2907	Valid		
	P9	0,818	0,2907	Valid		
	P10	0,617	0,2907	Valid		
	P11	0,537	0,2907	Valid		
	P12	0,769	0,2907	Valid		
Work Motivation	P_1	0,601	0,2907	Valid	0,865	Reliable
	P_2	0,552	0,2907	Valid		
	P_3	0,781	0,2907	Valid		
	P_4	0,747	0,2907	Valid		
	P_5	0,686	0,2907	Valid		
	P_6	0,625	0,2907	Valid		

Source : Data Test Results, 2023

Based on the data of Table 1, it can be seen that all statements for the variables performance allowance (x) and motivation (Y) have a valid status, because the calculated r value > the table r value of 0,2907.

Based on Table 1, the reliability test results seen from the reliability coefficient of the performance allowance instrument are 0.947 > 0.60 and the reliability coefficient of the work motivation instrument is 0.865 > 0.60 which means that the variables in this study are reliable or meet the requirements.

3.2 Normality Test Results

The results of the normality test are as follows:

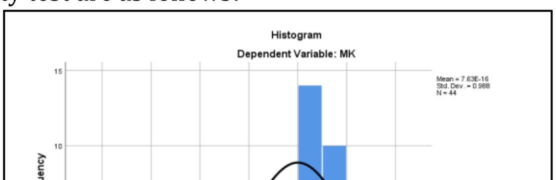

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Figure 1 Histogram Normality Test Results
Source: Data Test Results, 2023

Based on the data of Figure 1, based on the histogram normality graph in the figure above, it can be concluded that the histogram graph shows a normal distribution pattern and is symmetrical, not deviating to the right or left. This means that the data in this study came from a normally distributed population.

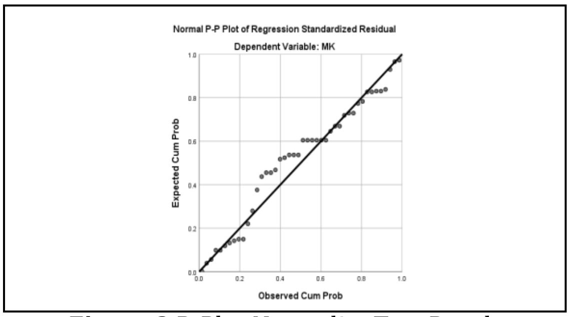

Figure 2 P-Plot Normality Test Results
Source: Data Test Results, 2023

Based on Figure 2, it can be concluded that the data in this study meet the normal probability plot requirements so that the regression model in the study meets the assumption of normal distribution normality. To ensure that the data is really normally distributed, Kolmogorov *smirnov's statistical test was carried out* by looking at the significance value.

Table 2 One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		44
Normal Parameters[a,b]	.0000000	.0000000
	1.79892834	3.08675145
Most Extreme Differences	.141	.065
	.091	.040
	-.141	-.065
Kolmogorov-Smirnov Z		.141
Asymp. Sig. (2-tailed)		.028[c]

Source: Data Test Results, 2023

Based on table 1.3 data, based on the results of the analysis of *the Kolmogorov-Smirnov one-sample method, it seems* that the Kolmogorov-Smirnov value is 0.141 *and the significant value of 0.028 is greater than 0.05, this means that the residual variable is normally distributed.*

3.3 Heteroscedasticity Test Results

The results of the heteroscedasticity test are as follows:

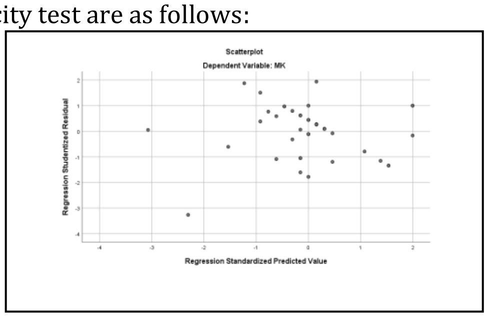

Figure 3 Hetroscedasticity Test Results
Source: Data Test Results, 2023

Based on Figure 3, the results of the scatterplot heteroscedasticity test can be seen that the existing points do not form a regular pattern. So it can be concluded that the data in this study did not occur heteroskedesity.

3.4 Simple Linear Regression Analysis Test Results

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The results of multiple regression analysis are as follows:

Table 3 Simple Linear Regression Analysis Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	8.440	2.022		4.174	.000
	TUKIN	.314	.043	.751	7.371	.000

Source: Data Test Results, 2023

The constant value is 8.440, this means that work motivation will be 8.440 if the performance allowance equals zero. It can be explained that work motivation will decrease if there is no performance allowance. The performance allowance variable has a positive influence on work motivation, with a regression coefficient of 0.314 showing that if the performance allowance increases by 1 unit, work motivation will increase by 0.314 percent, if the performance allowance decreases by 1 unit, then work motivation decreases by 0.314 percent. Significant value (sig) of 0.000, this value is much lower than 0.05 then the effect of performance allowance on work motivation is significant.

3.5 T-Test

Based on the information from Table 3, known that the performance allowance variable has a significant effect on work motivation as shown by the calculated t-value of 4.371 > t-table value of 2.01808 with a significant value of 0.000 < 0.05, then H0 rejected Ha is accepted, meaning that the hypothesis proposed in this study has a significant influence between performance allowances on work motivation.

3.6 Test Results of Coefficient of Determination (R2)

The results of the coefficient of determination test are as follows:

Table 4. Coefficient of Determination Test Results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.751[a]	.564	.554	1.820	1.756

Source: Data Test Results, 2023

Based on table 4.7, the R Square value of 0.564 that work motivation is influenced by 56.4% by the performance allowance variable. While the remaining 43.6% was influenced by other variables such as workload, working conditions and work performance that were not examined in this study.

4. CONCLUSION

Based on the results of the research and based on the results of research and discussion entitled The Effect of Regional Performance Allowances on Employee Work Motivation at the Tanjungpinang City Regional Finance and Assets Agency in this study, it can be concluded that performance allowances have a significant effect on work motivation which is shown by a t-count value of 7.371 > a t-table value of 2.01808. As well as the results of the coefficient of determination, the R Square value of 56.4% that work motivation is influenced by other variables such as workload, working conditions and work performance that were not studied in this study.

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