

Performance Allowance Factors on the Performance of ASN Employees at Health CenterX in Gresik

Heru Baskoro¹
Elok Vilantika¹
Sukaris¹
Nur Cahyadi¹

¹Management, Faculty of Economics and Business
Universitas Muhammadiyah Gresik, East Java, Indonesia
Author Correspondence: herbas.gresik@umg.ac.id

ABSTRAK

Penelitian ini bertujuan untuk menganalisis faktor tunjangan kinerja terhadap kinerja pegawai khususnya pada ASN Puskesmas X di Gresik. Puskesmas tersebut sudah memberikan tunjangan kinerja, namun pegawai bekerja belum optimal dilihat dari produktivitas kerja dan disiplin kerja yang belum mengalami perubahan signifikan dan cenderung tetap. Pendekatan yang digunakan adalah analisis deskripsi kuantitatif dengan penelitian explanatory research. Populasi merupakan seluruh pegawai puskesmas yang berjumlah 60 orang, kemudian dilakukan pemilihan sampel menggunakan purposive sampling sehingga diperoleh 36 orang. Data yang digunakan adalah data primer yang diperoleh secara langsung yang dikumpulkan dengan kuesioner. Penelitian ini menggunakan skala likert 1 sampai 5 untuk pengukuran variabel penelitian. Analisis data menggunakan uji instrumen dan regresi linier sederhana. Hasil penelitian menunjukkan bahwa tunjangan kinerja mempunyai pengaruh positif dan signifikan terhadap kinerja pegawai ASN Puskesmas X di Gresik. Adanya tunjangan kinerja menyebabkan pegawai akan termotivasi untuk bekerja dengan maksimal sehingga berpengaruh terhadap peningkatan kinerja pegawai pada instansi tersebut.

Kata kunci: Tunjangan Kinerja, Kinerja Pegawai, Puskesmas

ABSTRACT

This study aims to analyze the performance allowance factor on employee performance, especially at ASN Health Center X in Gresik. The health center has provided performance allowances, but employees work not optimally seen from work productivity and work discipline which have not experienced significant changes and tend to remain. The approach used is quantitative descriptive analysis with explanatory research. The population is all employees of the Health Center, totaling 60 people, then sample selection using purposive sampling is carried out so that 36 people are obtained. The data used is primary data obtained directly collected by questionnaire. This study uses a Likert scale of 1 to 5 for the measurement of research variables. Data analysis used instrument test and simple linear regression. The results showed that the performance allowance had a positive and significant effect on the performance of ASN employees at Health Center X in Gresik. The existence of performance allowances causes employees to be motivated to work optimally so that it affects the performance of employees at the agency.

Key words: Performance Allowance, Employee Performance, Health Center

INTRODUCTION

An organization needs to make efforts to manage what it has, including the management of human resources. Human resources in public organizations are known as employees or the current term is the State Civil Apparatus (ASN). ASN is domiciled as an element of state administrators tasked with providing services to the community in a professional, honest, fair and equitable manner in carrying out state, government and development tasks. The potential of every human resource in an organization must be utilized as well as possible so that it can provide optimal work results.

The success of an organization is strongly influenced by the individual performance of its employees. Good performance is the result of optimal work and according to organizational standards and supports the achievement of organizational goals. Every organization wants an increase in the performance of its employees, so the organization must know the factors that affect employee performance. Sutrisno (2010), concluded that employee performance is the result of employee work that can be seen from the aspect of quality, quantity, working time and cooperation to achieve goals that have been jointly set by the organization.

The achievement of optimal employee performance can be seen from the welfare of employees and the factors that support employee performance. Improving employee performance requires motivation so that employees can work well and maximally, one of which is by providing performance allowances to civil servants that can spur employee morale in carrying out their duties and responsibilities for their work quickly and correctly. Performance Allowance is one of the external factors that affect efforts to improve employee performance.

Performance allowances can be interpreted as rewards in the form of additional income given to employees for their performance with the aim of increasing employee morale. The provision of performance allowances according to Government Regulation Number 58 of 2005 concerning Regional Financial Management in Article 63 emphasizes

"Additional Income is given in order to improve employee welfare based on work performance, place of duty, working conditions, and the scarcity of the profession". The provision of performance allowances to each employee is expected to realize discipline enforcement and can improve employee performance. This is in line with research conducted by Darmayanti (2018), Najoan, Pangemanan, Tangkere (2018), and Fani, Mustafa, Qomariyah (2021) which states that performance allowances have a significant effect on the performance of the State Civil Apparatus.

Based on Law Number 36 of 2009 concerning Health, it is stated that Health Center is a pioneer of the government in providing health services to the community. Health Center is the technical implementing unit of the district/city health office which is responsible for organizing health development in a work area. The Health Center as the implementing unit of the Health Service is the person in charge of carrying out first-level health efforts in their respective working areas in providing excellent service to the community, so that to achieve this success, various comprehensive, tiered, and integrated health efforts are carried out. efforts are made.

Based on the facts found in several health centers in Indonesia, the performance of employees is indicated to be still less than optimal. This can be seen from the realization of the performance achievement report which has not yet reached 100%. This of course cannot be separated from the low performance of employees. One of the X Health Centers in Gresik Regency has provided performance allowances, but the employee's work has not been maximized in terms of work productivity and work discipline which has not undergone significant changes and tends to remain constant. The effectiveness of ASN performance also does not increase in line with the provision of performance allowances. It is suspected that the provision of these allowances has not been fully implemented to its full potential. This can be seen from the discrepancy between workload,

work discipline, work quality, and ASN responsibilities with the provision of performance allowances that are still given in the same amount or evenly so that it has the potential to cause jealousy among the apparatus.

Based on a preliminary study conducted by researchers from observations of 36 ASN Health Center X in Gresik, it was found that some employees had not worked optimally, although performance allowances had been given to employees, they had not shown significant changes in their work and even tended to remain. Several facts that occur indicate a discrepancy between the theory that has been pioneered and the facts that occur in the field, so that researchers are interested in conducting research on "Analysis of Performance Allowance Factors on the Performance of ASN Employees at Health Center X in Gresik".

LITERATURE REVIEW

Employee Performance

According to Sedarmayanti (2011, p.262), performance appraisal is a formal system to periodically check/review and evaluate a person's performance. The objectives of the performance appraisal are as follows:

1. Improve employee performance by helping them to realize and use their full potential in realizing organizational goals.
2. Provide information to employees and leaders as a basis for making decisions related to work.

According to Law No. 5 of 2014 concerning State Civil Apparatus, PNS performance appraisal aims to ensure the objectivity of PNS development based on the achievement system and career system by taking into account the targets, achievements, results and benefits achieved, as well as the behavior of PNS. PNS performance appraisal is one of the important stages in the resource development cycle which is carried out in an objective, measurable, accountable, participatory and transparent manner.

The performance of civil servants in this study will be measured by several indicators

proposed by Sedarmayanti (2001) as follows:

1. Number of Jobs
2. Punctuality
3. Initiative
4. Ability
5. Communication

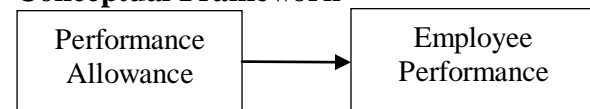
Performance Allowance

The definition of benefits according to Simamora (2004) is payments and services that protect and complement the basic salary and the organization can pay all or part of the allowance. In the Big Indonesian Dictionary, the definition of allowance adapted to this topic of discussion is additional income outside of salary as assistance, support. Performance allowance is any additional benefit offered to workers or employees, for example the use of company vehicles, free lunch, health services, vacation assistance and so on. So, benefits are additional compensation that aims to bind employees to keep working at the company.

The indicators are as follows:

1. Receipt of allowances according to local government regulations
2. Allowances received increase employee income
3. Punctuality of receiving performance allowance
4. Adequacy level in meeting employee needs
5. Receipt of allowances in accordance with employee discipline

Conceptual Framework



Hypothesis

Ho: Performance allowances have no effect on employee performance

Ha: Performance allowances affect employee performance

METHODS

This research was conducted in one of the Health Center in Gresik Regency. The type of approach that the researcher uses is quantitative

descriptive analysis with explanatory research. The population of this study were all employees of the Health Center X, totaling 60 people. The sampling technique used is purposive sampling with the criteria that employees are State Civil Apparatus (ASN) so that the sample used in this study amounted to 36 people. The variables used in this study consisted of the dependent variable, namely the performance of ASN employees and the independent variable, namely work allowances. The type of data used is primary data using a questionnaire or questionnaire. In measuring the answers to the research questionnaires submitted to the respondents, the scale used is the Likert scale. The data analysis technique used in this research is simple linear regression analysis with the equation = as follows:

$$Y = a + bX + e$$

Y is employee performance, a = constant, b = regression coefficient, X = performance allowance, e = error

RESULTS AND DISCUSSION

Characteristics of Respondents

Based on the results of the research conducted, it shows that the characteristics of the employees of Health Center X who are the majority respondents are women with a total of 33 people, while only 3 men. The majority of employees are in the age range of 30-39 years with a total of 24 employees. In terms of years of service, the largest number of respondents have worked for more than 4 years.

Data Analysis

Validity Test

The validity test is used to see whether or not each instrument is valid on the variables studied, namely the performance allowance and the performance of ASN employees. The research results are said to be valid if the value of r count > r table. The results of the validity test can be seen in table 1.

Table 1. Validity Test Results

Variable	Item	r _{arithmetic}	r _{table}
Performance Allowances(X)	X1	0,802	0,3291
	X2	0,900	0,3291
	X3	0,866	0,3291
	X4	0,820	0,3291
	X5	0,838	0,3291
Employee Performance (Y)	Y1	0,829	0,3291
	Y2	0,892	0,3291
	Y3	0,898	0,3291
	Y4	0,877	0,3291
	Y5	0,874	0,3291

Source: SPSS Output

Based on table 1, the results of r arithmetic > r table can prove that all the instruments used in this study are valid, thus proving that all instruments can be used appropriately to measure the performance allowances and performance of ASN employees.

Reliability Test

Reliability is an index that shows the extent to which a measuring instrument can be trusted or reliable. An instrument can be said to be reliable if it has a reliability coefficient of 0.60 or more. The reliability test used is Alpha Cronbach. The results of the reliability test are shown in table 2 below:

Table 2. Reliability Test Results

Variable	Alpha Cronbach	Description
Performance Allowances(X)	0,898	Reliabel
Employee Performance (Y)	0,922	Reliabel

Source: SPSS Output

Based on table 2 above, it can be seen that all of these variables have a Cronbach Alpha coefficient value greater than 0.6 so that it can be said that the statement instrument used in this study is reliable or reliable so that even if the test is carried out repeatedly it will produce the same results, so that it can guarantee the level of consistency of performance allowances and the performance of ASN employees.

Normality Test Results

This test is carried out as a requirement before performing multiple linear regression tests. In this test, the Kolmogrov-Smirnov test is used, that is, if the significance value is > 0.05, the regression model is normally distributed. The results of the normality test can be seen in table 3 below:

Table 3. Normality Test Results

Number of Respondents (N)	Significance	Description
36	0,876	Normal

Source: SPSS Output

Based on table 3 shows that the variables of performance allowances and employee performance have been normally distributed, because of the significance value (0.876 > 0.05).

Simple Linear Regression Analysis

The data processing process uses simple linear regression analysis which aims to measure the effect of performance allowances and employee performance. Based on the results of data processing using SPSS software, the results are shown in table 4 below:

Table 4. Results of Simple Linear Regression Analysis

Variable	Regression Coefficient	t-count	Sig.
constant	2,484	1,471	0,151
Performance Allowances (X)	0,900	10,336	0,000

Source: SPSS Output

From the results of simple linear regression analysis in table 4 above, it can be seen that the multiple regression equation is as follows:

$$Y = a + bX$$

$$Y = 2.484 + 0.900X$$

Information:

- Y = Employee Performance
- A = Constant
- b = Regression Coefficient
- X = Performance Allowance

Based on the simple linear regression equation above, it can be seen that the conclusions are as

follows:

- a. The constant value is 2.484, which means that if the performance allowance variable does not change or is equal to zero, then the employee performance variable is 2.484 which is not influenced by any variables.
- b. The regression coefficient value of the performance allowance variable is 0.900, which means that the performance allowance variable (X) has a positive influence on employee performance (Y). This means that if the performance allowances obtained by employees are higher, it will improve employee performance.

Coefficient of Determination (R Square)

The coefficient of determination is a value that indicates the magnitude of the influence of the independent variable on the dependent variable. The value of the coefficient of determination can be seen in Table 5.

Table 5. Results of the Coefficient of Determination

R	R Square	Adjusted R Square	Std. Error of the Estimate
0,871	0,759	0,751	2,11991

Source: SPSS Output

Table 5 shows the R Square value of 0.759 which means that employee performance is determined by the performance allowance variable of 75.9%, while the remaining 24.1% is influenced by other factors that are not included in the independent variables of this study.

Hypothesis Test

Hypothesis testing in this study uses the t-test which aims to test an independent variable individually affecting the dependent variable. The results of the t test can be seen in Table 6.

Table 6. Recapitulation of t test results

Variable	Value		Sig.
	t-count	t-table	
Performance Allowances (X)	10,336	1,691	0,000

Source: SPSS Output

The Performance Allowance variable (X) has a t-count value of 10.336 > t-table of 1.691 with a significance value of 0.000 less than 0.05 (0.000 < 0.05), and the regression coefficient which has a positive value, then the hypothesis which states that "Performance allowance affects employee performance" is accepted.

Discussion

The results of this study state that the performance allowance variable has a positive and significant effect on employee performance. That is, the better the agency provides performance allowances to its employees, the more its performance will increase. The program to increase income in the form of performance allowances can inspire and motivate employees to improve performance.

Performance allowances for civil servants (PNS) are given based on their class, the amount of which is based on the results of job evaluation and work performance. Individual civil servant performance allowances may increase or decrease in line with the increase or decrease in performance as measured by the agency's main performance indicators. The results of this study stated that the performance of ASN employees at Health Center X in Gresik was in the high category in terms of quantity of work, timeliness, initiative, ability, and communication.

Based on the findings of data analysis, one of the reasons for the high performance of employees is the provision of performance allowances. Therefore, it is very appropriate for the government to carry out bureaucratic reforms gradually for all levels of civil servants by changing the compensation system so that employees receive additional income other than salary based on class. The results of this study also illustrate that the performance allowance is something that can provide a solution for improving employee performance. This study supports the results of previous research conducted by Darmayanti (2018), Najoan, Pangemanan, Tangkere (2018), and Fani, Mustafa, Qomariyah (2021).

CONCLUSION

From the results of research and discussions that have been carried out, it can be concluded that the performance allowance has a positive and significant influence on the performance of employees at the Health Center X in Gresik. The results of the study indicate that with the performance allowance, employees will be motivated to work optimally so that it has an effect on increasing employee performance at the agency.

REFERENCES

- Darmayanti. (2018). Pengaruh Tambahan Penghasilan Pegawai Aparatur Sipil Negara (Insentif) terhadap Kinerja Pegawai Negeri Sipil di Dinas Pekerjaan Umum kota Medan
- Fani, La Ode Mustafa, Erni Qomariyah. (2021). Pengaruh Tunjangan Kinerja Terhadap Kinerja Aparatur Sipil Negara (ASN) Pada Kantor Pertanahan Kota Kendari. *REZ PUBLICA: Jurnal Administrasi Negara, Politik-Pemerintahan & Hubungan Internasional*, Jurusan Ilmu Administrasi Negara FISIP Universitas Halu Oleo. Vol 7 No 2
- Ghozali, Imam. (2011). *Analisis Multivariate dengan SPSS*. Semarang: Badan Penerbit Universitas Diponegoro
- Kuncoro, Mudrajad. (2001). *Metode Kuantitatif (Teori Dan Aplikasi Untuk Bisnis Dan Ekonomi)*, Edisi Pertama, UPP AMP YKPN, Yogyakarta
- Najoan, J. F., Pangemanan, L. R., & Tangkere, E. G. (2018). Pengaruh tunjangan kinerja terhadap kinerja pegawai pada dinas pertanian kabupaten Minahasa. *AGRI-SOSIOEKONOMI*, 14(1), 11-24
- Peraturan Pemerintah Nomor 58 Tahun 2005 tentang Pengelolaan Keuangan Daerah pada Pasal 63
- Sedarmayanti. (2001). *Manajemen sumber daya manusia dan produktifitas kerja*. Bandung: CV. Mandar Maju.
- Simamora, Henry . (2004). *Manajemen Sumber*

Daya Manusia Edisi III. Yogyakarta:
STIE YKPN.

Sutrisno, Edy. (2010). *Manajemen Sumber Daya
Manusia*. Jakarta: Kencana Prenada
Media Group

Undang-Undang No 36 tahun 2009 tentang
Kesehatan

Undang-Undang No 5 tahun 2014 tentang
Aparatur Sipil Negara