

**EFFECT OF PERFORMANCE ALLOWANCES AND WORK CULTURE
ON THE EMPLOYEE PERFORMANCE AT THE DIRECTORATE OF
OPERATIONS OF THE NATIONAL SEARCH AND RESCUE AGENCY**

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ABSTRACT

In every organization, human resources play a very strategic and decisive role. In addition to their role as managers, human resources play determining the organization's success in achieving its goals. This study aims to assess the effect of performance allowances and work culture on employee performance at the Directorate of Operations of the National Search and Rescue Agency. This study uses a quantitative approach. The population of this study is all civil servants (142 employees) at the Directorate of Operations of the National Search and Rescue Agency located on Jl. Angkasa Jakarta. The sampling technique uses a systematic sampling, obtaining 36 employees. Data collection of this study uses a survey method through Google Form. Data are analyzed using multiple linear, data analyses. Based on the calculation using the Ordinary Least Square method for the variables of Performance Allowance (X1), Work Culture (X2), and Employee Performance (Y), the regression equation is $Y = 11.647 + 0.071 X1 + 0.465 X2$. The study results show that the performance allowance, work culture, and employee performance simultaneously had a significant effect on the employee performance at the Directorate of Operations of the National Search and Rescue Agency. The multiple regression results show that the regression coefficient of the Performance Allowance and Work Culture variables proves that there was a positive effect on employee performance. Thus, it can be concluded that the Performance Allowance and Work Culture variables together have a significant effect on the Employee Performance at the Directorate of Operations of the National Search and Rescue Agency. Therefore, the better the Performance Allowance and Work Culture, the higher the Employee Performance at the Directorate of Operations of the National Search and Rescue Agency.

Furthermore, the organization's core values should be stated in standard operating procedures in activities/tasks to improve work culture and employee performance.

Keywords: *Performance allowance, Work culture, Employees performance*

A. PRELIMINARY

Human resource management is principally oriented to improving performance. Performance is something that cannot be separated from the organization. Support from top management in the form of direction, and support for resources such as providing adequate equipment as a means to facilitate the achievement of the goals to be achieved in mentoring, guidance, training, and development will further facilitate objective performance appraisals. According to Hariandja (2012) allowances are another type of compensation that almost all organizations provide and are very broad and important, including welfare improvements whose grants are not based on employee performance but are based on membership as part of the organization as well as employees as a man who has many needs. so that they can carry out their lives normally and work better, such as feeling safe from the possible risk of termination of employment, experiencing health problems, the need to take a break from work, the need to interact intimately with others, and so on.

To measure the performance allowance, the guidelines for compiling a program in determining the optimal combination of allowances are steps that individuals can use 4 steps, namely 1) collecting basic cost data from all allowance items, 2) conducting research such as how much funds are available to follow all allowance costs for future periods, 3) determine preference for each benefit item using some type of weighted numerical scale that incorporates legal requirements of employee preferences and management preferences, and 4) what is the optimal combination of various benefits. People who make decisions as carefully as possible will consider various benefit items, the relative preference shown by management and employees, the estimated costs of each item and the total amount of funds available for each benefit package.

According to Sweeney & McFarlin (2002:4) it relates to how and why people act, think and feel in an organization. Furthermore, this culture is strongly influenced by the criteria used in hiring employees. The leader's actions will greatly affect the behavior that can be accepted, both good and bad. How the form of socialization will depend on the success achieved in applying the values in the selection process. But slowly these values will automatically be selected to make adjustments to changes that will eventually emerge the desired work culture, even though changing work culture takes a long time and is expensive.

Handoko (2002) termed performance with work performance, namely the process through which organizations evaluate or assess employee performance. Performance appraisal plays a very important role in increasing motivation at work. Employees want and need reciprocity with respect to employee performance and appraisals provide opportunities to give employees feedback.

According to Alwi (2011) theoretically, the purpose of the assessment is categorized as an evaluation and development. Performance appraisal that is

evaluation must complete: 1) The results of the assessment are used as the basis for providing compensation, 2) The results of the assessment are used as staffing decisions, and 3) The results of the assessment are used as the basis for evaluating the selection system. As well performance assessments that are developmental, the appraiser must complete, namely 1) Real achievements achieved by individuals, 2) Individual weaknesses that hinder performance, and 3) Developed achievements.

B. RESEARCH METHODS

This research is a type of quantitative research. The population in this study were all civil servants of the National Search and Rescue Agency of the Directorate of Operations based on Jl Angkasa Blok B Kav 4-5, Central Jakarta, totaling 36 people. Because the population in this study is known. To determine what sampling technique to use, it is necessary to determine the population and sample in this study. The population is a generalization area consisting of objects/subjects that have certain characteristics determined by the researcher. In this study, the population focused on all employees in the Directorate of Operations of the National Search and Rescue Agency, which amounted to 142 employees.

Arikunto (2003: 107) argues as follows: For just estimation then if the subject is less than 100 people it is better to take all of them, so the research is a population study. Furthermore, if the subject is larger, it can be taken 10-15% or 20-25% or more depending on the ability of the researcher in terms of time, energy, funds, and so on.

Based on the opinion above, the sample is taken as much as 25% so that the number of samples of 35.5 is fulfilled to be 36 people from the population. The sampling technique used is simple random sampling.

The data analysis technique is defined as a way of carrying out an analysis of data, with the aim of processing the data into information, so that the characteristics or properties of the data can be easily understood and useful for answering problems related to research activities, both related to descriptions. data or to make inductions, or draw conclusions about population characteristics (parameters) based on data obtained from samples (statistics)

From the results of the calculation of a sample of 36 employees and the sampling technique used is systematic sampling. The data collection technique used a google form containing closed-answer questions arranged using a Likert scale. The data analysis technique used is multiple linear regression.

Before the research instrument is used to collect data on the respondents, validity and reliability tests are carried out first to ensure that the research instrument used is appropriate and appropriate to use. Instrument testing was conducted by conducting trials on 36 respondents at the National Search and Rescue Agency of the Directorate of Operations with a significance level of 5%. The validity test uses the

Pearson Product Moment r table of 0.361 while the reliability test uses the Cronbach Alpha coefficient (α).

There are 13 items/questions in this study which are broken down into 13 items/questions for performance allowances, 13 items/questions for work culture, and 13 items/questions for employee performance. Based on the results of the validity test, it is known that all question items in each variable have a value of r count $>$ r table value (0.60) so that all questions in all variables of performance allowance, work culture, employee performance are valid. Based on the reliability test. it was found that the Cronbach Alpha coefficient (α) for the three variables was more than 0.60 or it could be said to have a high reliability value. So it can be concluded that the research instrument made already meets the requirements to be used as a research tool.

C. RESULTS AND DISCUSSIONS

The profile of the respondents from this research shows that the employees of the National Search and Rescue Agency for the Directorate of Operations are dominated by male employees by 64 percent. When viewed in terms of the age of the respondents, 43 percent of employees of the National Search and Rescue Agency of the Directorate of Operations are in the 30-39 year age group, 23 percent in the $<$ 30 years old group, 20 percent in the 40-49 year old group, and the remaining 14 percent in the above group. 50 years.

Based on education level, almost all of the respondents have DIV/S1 and S2 education with 55 percent and 37 percent respectively. The remaining 4 percent are educated at DI/DII/DIII. When viewed from functional positions, as many as 20 respondents have become functional officials while the remaining 16 percent are still not functional or general functional.

The majority of employees of the National Search and Rescue Agency of the Directorate of Operations have worked in the National Search and Rescue Agency for 10-19 years (44 percent, 20 people). Followed by employees who have just worked at the National Search and Rescue Agency for the Directorate of Operations for less than 10 years as many as 8 people (30 percent). Respondents who have worked in the National Search and Rescue Agency for the Directorate of Operations for more than 30 years are 8 people (7 percent).

Indicators of the Performance Allowance variable consist of: 1) Grade, 2) Responsibilities, 3) One's performance, 4) Workload, 5) Knowledge, 6) Skills, 7) Experience, 8) Decent Income, 9) Welfare, 10) income others, 11) Private Income, 12) Basic Salary and 13) Withholding Process. There are 13 questions spread across 13 indicators in the performance allowance variable. When viewed from the average value of each question given to the respondent, the highest score (4.54) and the lowest (3.92) are found in the indicators of a person's performance and basic salary. The question that has the highest average score in a Person's Performance indicator is the statement "The amount of Performance Allowance I receive is in accordance with the work responsibilities I receive." while the lowest average value is in the statement "I only receive income from basic salary and Performance Allowance only". This shows that the employees of the National Search and Rescue Agency Directorate are happy or not in carrying out their

work, but they are well behaved, disciplined, honest and responsible for the tasks/jobs that have been given.

The results of the study are work culture variables consisting of 13 questions with 36 respondents. The value of r table can be obtained with a significance level of 95% ($\alpha = 0.05$), then the value of $df = 36 - 2 = 34$. Furthermore, this culture is also strongly influenced by the criteria used in hiring employees. The leader's actions will greatly affect the behavior that can be accepted, both good and bad. How the form of socialization will depend on the success achieved in applying the values in the selection process. But slowly these values will automatically be selected to make adjustments to changes that will eventually emerge the desired work culture, even though changing work culture takes a long time and is expensive. Work culture has two dimensions, namely intrinsic motivation (consisting of: indicators of achievement, recognition, work itself, responsibility and development) and extrinsic motivation (consisting of: indicators of policy and administration, interpersonal relationships, working conditions and salary/incentives). The indicator with the highest average is the interpersonal relationship indicator in the statement "The agency/work unit where I work provides considerable confidence to account for the tasks given" with an average of 3.33 with the percentage of respondents' answers agreeing to help work friends when needed by 96 percent. This shows that employees of the National Search and Rescue Agency of the Directorate of Operations have a high attitude of cooperation towards friends or co-workers or a very high sense of caring for friends or it can also show a very high social sense among employees.

While those that have a small influence on work culture are the indicators that have the lowest average answer, namely the priority scale indicator in the statement "I know which task gets the priority scale" with an average of 2.42 and 57 percent of respondents who feel facilitated by the system prioritizes the work at hand. From the results of the study, it was found that there were still many employees who felt that the system policy of prioritizing the existing work had not made it easy and thus motivated employees to work better and optimally.

Employee performance variable indicators consist of: 1) Main Tasks, 2) Accuracy, 3) Skills, 4) Targets, 5) Job Completion, 6) Prudence, 7) Enthusiasm, 8) Initiative, 9) Instructions, 10) Ability, 11) Responsibilities, 12) Work Results and 13) Able to work with colleagues. There are 13 questions spread across 13 indicators in the employee performance variable. When viewed from the average value of each question given to the respondent, the highest score is the work result indicator in the statement "I am able to work independently in completing the work that is my responsibility" by 3.94 percent and by 95 percent of employees of the National Search and Rescue Agency. and Assistance Directorate of Operations agrees to always try to improve the quality of its work to the maximum. While the question with the lowest average score is the Initiative indicator in the statement "I always develop personal initiative in supporting the work I carry out" with an average of 2.31 with a percentage of 47 percent of respondents always waiting for the initiative in themselves so they are too waiting for directions from the leader. If not instructed, the employee leadership tends to be relaxed at work.

To determine whether there is an influence of work culture and work motivation on the performance of the employees of the National Search and Rescue Agency of the Directorate of Operations, a multiple linear regression analysis was used. As an initial model, the regression equation uses Ordinary Least Square (OLS) as follows:

$$Y = 11,647 + 0,071 X_1 + 0,465 X_2 + \varepsilon$$

From the regression equation, it can be explained that the multiple regression results show that the regression coefficient of the Performance Allowance and Work Culture variable proves that there is a positive influence on employee performance. The coefficient value of each variable means that if the variable is increased or increased by 1 unit, the employee's performance value will increase by each regression coefficient. Therefore, it can be said that the better the Performance Allowance and work culture will further improve employee performance.

The results of the normality test can be seen from the Normal P-P Plot picture. The assumption of normality referred to in the classical assumption of the OLS approach is the residual (data) formed by a normally distributed linear regression model, not the independent variable or the dependent variable. Criteria for a normally distributed residual or not with Normal P-P Plot binding can be done by looking at the distribution of points.

The multicollinearity test was conducted to test whether there was a correlation between the independent (independent) variables in the regression model. A good regression model should not have a correlation between independent variables. One way to detect the presence or absence of multicollinearity is by looking at the value. From the results of the multicollinearity test using the Variance Inflation Factor (VIF) method, it is known that the tolerance and VIF values are both 0.571 and the VIF value is 1.752. Because the tolerance value ($0.571 > 0.1$) and VIF ($1.752 < 10$), it can be concluded that there is no multicollinearity so the assumption is fulfilled.

A heteroscedasticity test is conducted to test whether in the regression model there is a similarity of variance (benchmark) from the residual of one observation to another observation. From the results of the heteroscedasticity test using the Breusch-Pagan Godfrey Test method, it is known that the p-value is $4.078e-05 (=0.000) > 0.05$, which means that the residuals have unequal variances. So that heteroscedasticity occurs or the assumption of homoscedasticity for multiple linear regression is not met.

Statistically, if a case occurs heteroscedasticity, it can interfere with the model to be estimated. For this reason, it is necessary to improve the model, to improve the model in this study using the Ordinary Least Squares (OLS) method of least squares.

From the regression equation above, it is known that the regression coefficient (b_1) is 0.455. This shows the magnitude of the influence of Performance Allowance on performance. Because the influence is positive, then if

the Performance Allowance variable (X1) has increased, it will also be offset by an increase in the performance variable.

From the regression equation, it can be explained that the multiple regression results show that the regression coefficient of the Performance Allowance and Work Culture variable proves that there is a positive influence on employee performance. The coefficient value of each variable means that if the variable is increased or increased by 1 unit, the employee's performance value will increase by each regression coefficient. Therefore, it can be said that the better the Performance Allowance and work culture will further improve employee performance.

Work culture can be seen from the attitude or behavior of employees in carrying out their work/duties. Every ASN according to Budiwinatara (in Hasdiah, 2018) should have a disciplined attitude, skills, rationality and emotional intelligence, participatory, and sincere in carrying out their duties. The work culture in this study has a strong and significant positive influence on employee performance, this is evidenced by the obtained value of t count (31.539) which is positive with Sig. (0.000) < 0.05. If the work culture of the employees of the Directorate of Operations of the National Search and Rescue Agency increases, the performance of the employees of the Directorate of Operations will also increase.

The results of this study are in line with the research of Delia (2017), Romi (2018), and NIko (2019) which state that the Performance Allowance variable has a positive effect on the work culture and employee performance.

If it is associated with the strongest indicators on performance allowances, work culture and employee performance, the performance allowances for employees of the Directorate of Operations of the National Search and Rescue Agency should be further improved and become a strong guideline. So the employees of the Directorate of Operations of the National Search and Rescue Agency have strong capital to further develop their work culture and employee performance well. Because the performance allowance will create a sense of responsibility both personally and work to create a good work culture and performance.

Effect of Performance Allowance on Performance

Increasing the work that exists in individuals is a capital to increase performance allowances and develop the agency to the fullest. Employees who have a high level of improvement will do their job well and of course will increase their performance allowances.

By looking at the results of the regression equation model above, to test the significance of the regression coefficient value for Performance Allowances, the t-test can be used, the t-count obtained is 5.461 while the t-table is 2.032. So that t count > t table, then this result shows that the influence of the Performance Allowance variable on performance is significant. Based on the description above, the alternative hypothesis taken in this study is to reject H0 and accept Ha, meaning that the regression coefficient value and the Performance Allowance variable have a regression equation that is not equal to zero, so it can be

concluded that the Performance Allowance variable has a significant influence on the performance variable.

The Influence of Work Culture on Performance

In a broader context, the study of this work culture theme must always be associated with other aspects of organizational behavior which according to Sweeney & McFarlin (2002:4) is related to how and why people act, think and feel in an organization.

By looking at the results of the regression equation model above, it means that the test results are very significant; from the value of the regression coefficient for the work culture variable using the t test, where the t count obtained is 8.907 while the t table is 2.032, this result shows that the influence of work culture variables on employee performance is very significant.

Thus this hypothesis is to reject H0 and accept H1, meaning that the value of the regression coefficient and the work culture variable has a regression equation that is not equal to zero. Thus, the work culture variable has a significant influence on performance.

This is in accordance with the results of research, Shinha et.al (2010); Jarad et.al (2010); Septidira et al (2013); Rahayu (2010) which states that work culture affects employee performance.

Analyst of the Effect of Performance Benefits and Work Culture on Employee Performance

The relationship and influence formed by the variables X1, and X2 on performance (Y) can be seen from the correlation coefficient (r) of 0.761 which shows a strong relationship between the independent variables (X1 and X2) and the dependent variable (Y). then the value of the coefficient of determination (r²) of 0.580 or 58.0% of the performance of the employees of the Directorate of Operations of the National Search and Rescue Agency is determined jointly by the variable Performance Allowance and work culture, while the rest is determined by other factors. The regression equation is as follows:

$$Y = a + b_1X_1 + b_2X_2$$
$$Y = 11,647 + 0,071X_1 + 0,465X_2 \quad \text{where:}$$

Y = Performance
X₁ = Performance Allowance
X₂ = Work Culture

Then the calculated F is used to test whether the proposed equation model $Y = a + b_1X_1 + b_2X_2$ is accepted or not. The trick is to compare F_{count} with F_{table} . If $F_{\text{count}} > F_{\text{table}}$ then the equation model above can be accepted.

F_{count} is 31.539 and F_{table} is 3.28 (from Table F) then the equation model $Y = a + b_1X_1 + b_2X_2$ is acceptable or by looking at the probability is $0.00 < 0.05$ so it is significant, it can be concluded that the equation model $Y = a + b_1X_1 + b_2X_2$ used is acceptable.

Thus it can be concluded that the variables of Performance Allowance and work culture together have a significant influence on performance. The

Performance Allowance variable ($\text{sig} = 0.412 > 0.05$) has no significant effect when tested together with the work culture variable.

D. CONCLUSIONS AND SUGGESTIONS

Conclusions and Suggestions Based on the results of the study, the following conclusions can be drawn:

1. Performance allowances and work culture either simultaneously or partially have a significant effect on the performance of employees of the Operations Directorate of the National Search and Rescue Agency.
2. The strongest influence on the Performance Allowance variable is a sincere indicator
3. The strongest influence on the Work Culture variable is an indicator of interpersonal relationships

The author recommends some suggestions as follows:

Performance Allowance has fulfilled a sense of fairness, has been given according to the workload, but is not yet transparent so the Head of the Directorate of Operations of the National Search and Rescue Agency needs to consider increasing the income that is equal if working in a private company so that it will make employees feel at home working as an employee of the Directorate of Operations of the National Agency Search and Rescue.

Employee work culture in the individual dimension has an effect on improving employee performance but group and organizational work culture has less influence on performance, therefore the Head of the Operations Directorate of the National Search and Rescue Agency can hold outbound and/or character building activities for all employees/employees.

In order for the performance of each employee to increase, the employee needs to: complete work more on time, improve the quality of work or work quality so that it is more in line with what is expected, and increase efficiency in various ways, such as time, cost, and so on and implement organizational policies correctly

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