HOW EMPLOYEE BENEFITS AND WORK DISCIPLINE AFFECT EMPLOYEE PERFORMANCES IN THE BONE BOLANGO DEPARTMENT OF COMMUNITY AND VILLAGE EMPOWERMENT (DPMD)

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ABSTRACT
This research gives the analysis of how employee benefits and work discipline affect employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD), either in partial or simultaneous. It used a quantitative approach and an ex post facto research method. The research design was causality. The research population was made up of 48 people. Using a saturation sampling method, we acquired 48 research samples. Data collection techniques were questionnaire, observation, and documentation. The data analysis technique used was double regression. Findings present that (1) Employee benefits (TPP) had a positive and significant impact on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD) at a coefficient of determination of 14.60%, (2) Work discipline had a positive and significant impact on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD) at a coefficient of determination of 61.20%, (3) Employee benefits (TPP) and work discipline simultaneously had a positive and significant impact on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD) at a coefficient of determination of 75.20%, while the rest, 24.80%, was elucidated by other variables unexplained in this research, such as communication, organizational culture, employee competency, work commitment, and information and communication supports. Optimizing both employee benefits and work discipline is thus foreseeable to elevate employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD).

Keywords: Work Discipline, Employee Performance, Employee Benefits

INTRODUCTION
Employee performances constituted a record of the outcome of works or activities carried out by employees concerned in a specific period (Edison 2016:45). State Civil Apparatuses (ASN) are employees working in a government institution, to whom allowance, e.g., performance allowance, is given in accordance with local policies. The term often used to address performance allowance given to ASN is employee benefits (TPP) whose amount is determined based on their performances and productiveness. Allowance or incentives given to Local Civil Servants in the form of employee benefits (TPP) are expected to promote their performances.

As such, the Bone Bolango government promulgates a policy pertaining to the effort to elevate State Civil Apparatus (ASN) welfare through employee benefits. In administering employee benefits to State Civil Apparatuses (ASN), the Bone Bolango government refers to Regulation of the Ministry of Domestic Affairs Number 13/2006 Article 39 Paragraph 1, “Local governments are allowed to give employee benefits to Civil Servants after making
objective considerations based on local financial capabilities and getting permission from DPRD in conforming with the statutory provision and Regulation of the Ministry of Domestic Affairs Number 59/2007 on Guidelines for Local Financial Management. Referring to the Regulation, the Bone Bolango government sets forth Regent Regulation Number 01/2015 on Employee Benefits.

Discipline is considerably contributive to apparatus performances. Discipline will be easily established if supported by a conducive environment, i.e., a situation developed by apparatuses and leaders’ consistent treatments. Through self-discipline, apparatuses will respect others and themselves. When apparatuses accomplish tasks and authorities without being overseen, they have had awareness of their responsibilities. It also proves their respect for their potencies and abilities. Additionally, by maintaining discipline, the work team will be smoother because affected by time order. Meanwhile, indiscipline in a work area will hinder works in another area.

We figured out poor apparatus performances in the Bone Bolango Department of Community and Village Empowerment (DPMD). This finding is indicated by the minimum result, either quantitative or qualitative, of task implementation. Accordingly, employee benefits (TPP) and work discipline are two aspects which may motivate better task implementation of State Civil Apparatuses (ASN).

We also figured out that agenda realization did not meet the target set by the Bone Bolango Department of Community and Village Empowerment, shown its average percentage which is less than 100%. For example, office administrative service delivery, which is expected to be 100%, only achieved 85%. Furthermore, of six activity reports, only four are completed. The two issues and others induce a decreasing trend in apparatus performances in the Bone Bolango Department of Community and Village Empowerment (DPMD). Accordingly, to enhance the performances, the local government should carry out corrective acts to several aspects, such as administering employee benefits and enhance employee discipline.

Administering employee benefits (TPP) and enhancing discipline are two efforts made by the Bone Bolango Department of Community and Village Empowerment (DPMD) to motivate apparatuses to be more responsible for their tasks and responsibilities. However, in making the two efforts, the government should rely on fair performance assessments. Those with poor quality or performances must not be given higher employee benefits (TPP).

Nevertheless, evidence suggests that employee benefits and work discipline implemented in the Bone Bolango Department of Community and Village Empowerment (DPMD) are still ineffective, producing injustice perception among apparatuses. Fingerprint application in the Bone Bolango Department of Community and Village Empowerment (DPMD) is proven ineffective to develop discipline in them and consequently, employee benefits administration does not meet the target. This problem certainly impacts apparatus performances, and in turn, their tasks and responsibilities. Another issue related to apparatus discipline is apparatus disobedience. They often arrive early to fill the attendance list but then leave the office and return in the afternoon for filling the second attendance list. Employee benefits (TPP) given to them are in the same number as that given to apparatuses who perform their primary tasks and functions well.
This research aims to observe how TPP administration and work discipline affect employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD), either partially or simultaneously.

RESEARCH METHODOLOGY

This was research qualitative using an ex post facto method. 48 people were deemed as a research sample after selected using a saturation sampling method. The data analysis technique was double linear regression.

RESEARCH FINDINGS AND DISCUSSION

Research Findings

A. Regression model interpretation

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>-11.356</td>
<td>4.835</td>
<td>-2.349</td>
</tr>
<tr>
<td>TPP</td>
<td>.254</td>
<td>.103</td>
<td>.204</td>
<td>2.460</td>
</tr>
<tr>
<td>SPI</td>
<td>.886</td>
<td>.103</td>
<td>.712</td>
<td>8.572</td>
</tr>
</tbody>
</table>

Source: Data processed using SPSS 21, 2020

The result of the analysis is indicated in Table 1. Accordingly, the regression model built was:

\[
\hat{Y} = -11.356 + 0.254X_1 + 0.886X_2 + e
\]

B. Partial hypothesis test

<table>
<thead>
<tr>
<th>No.</th>
<th>Variable</th>
<th>( \beta ) Score</th>
<th>( t_{\text{count}} )</th>
<th>p-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>0</td>
<td>Constant</td>
<td>-2.349</td>
<td>0.022</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>TPP</td>
<td>0.254</td>
<td>2.460</td>
<td>0.016**</td>
</tr>
<tr>
<td>2</td>
<td>Work discipline</td>
<td>0.886</td>
<td>8.572</td>
<td>0.000***</td>
</tr>
</tbody>
</table>

\* Not significant
\*\* Significant at the 0.05 level (2-tailed)
\*\*\* Significant at the 0.01 level (2-tailed)

Source: Data processed using SPSS 21, 2020

Table 2 presents the result of the hypothesis test. The effects of each dependent variable (employee benefits (TPP) and work discipline) on the independent variable, i.e., employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD) are explicated as follows.

1. Effect of employee benefits (TPP) on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD)

As manifested in Table 1, the \( t_{\text{count}} \) of the employee benefit (TPP) variable was 2.460, whereas the \( t_{\text{table}} \), at a 5% significance level and the degree of the freedom of \( n - k - 1 \) or 76 – 2 – 1 = 74, was 1.993. If compared, the \( t_{\text{count}} \) was higher than the \( t_{\text{table}} \) (2.460 > 1.993). As such, employee benefits (TPP) had a positive and significant effect on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD).
2. Effect of work discipline of employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD)

As manifested in Table 1, the t-count of the work discipline variable was 8.572, whereas the t-table, at a 5% significance level and the degree of the freedom of \( n - k - 1 \) or 76 – 2 – 1 = 74, was 1.993. If compared, the t-count was higher than the t-table (8.572 > 1.993). As such, work discipline had a positive and significant effect on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD).

C. Simultaneous hypothesis test

Table 3. Result of the Simultaneous Test

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>7066.211</td>
<td>2</td>
<td>3533.105</td>
<td>114.588</td>
<td>.000*</td>
</tr>
<tr>
<td>Residual</td>
<td>2250.815</td>
<td>45</td>
<td>30.833</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>9317.026</td>
<td>48</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data processed using SPSS 21, 2020

Table 3 points out the result of the simultaneous hypothesis test. As manifested in Table 2, the \( F_{\text{count}} \) was 114.588. Meanwhile the \( F_{\text{table}} \), at a 5% significance level and df1 of \( k = 2 \) and df 2 of \( N - k - 1 = 76 - 2 - 1 = 74 \), was 3.120. If compared, the \( F_{\text{count}} \) was higher than the \( F_{\text{table}} \) (8.572 > 1.993). As such, employee benefits (TPP) and work discipline simultaneously had a positive and significant effect on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD).

D. Coefficient of determination

Table 4. Coefficient of Determination

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.871*</td>
<td>.758</td>
<td>.752</td>
<td>5.55275</td>
</tr>
</tbody>
</table>

Source: Data processed using SPSS 21, 2020

The coefficient of determination (\( R^2 \)) is presented in Table 4. As shown in Table 4, the Adjusted R-squared was 0.752, indicating that 75.20% of the variability of employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD) could be spelled out by employee benefits (TPP) and work discipline, while the rest, 24.80%, was elucidated by other variables.

Table 5. Coefficient of Partial Determination

<table>
<thead>
<tr>
<th>Model</th>
<th>Standardized Coefficients</th>
<th>Correlation</th>
<th>Determination Value</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>TPP</td>
<td>0.204</td>
<td>0.718</td>
<td>0.146</td>
<td>14.60%</td>
</tr>
<tr>
<td>Work discipline</td>
<td>0.712</td>
<td>0.859</td>
<td>0.612</td>
<td>61.20%</td>
</tr>
<tr>
<td>Coefficient of simultaneous determination</td>
<td>0.758</td>
<td>75.80%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data processed using SPSS 21, 2020

Table 5 indicates the result of the coefficient of determination partial test. Based on Table 4.15, the effect of each variable is as follows:

1. Employee benefits (TPP)

Based on Table 5, the coefficient of determination was 0.416. Accordingly, the employee benefit (TPP) variable affected employee performances by 14.60%.
2. Work discipline

Based on Table 5, the coefficient of determination was 0.612. Accordingly, the work discipline variable affected employee performances by 61.20%.

Discussion

A. Effect of employee benefit (TPP) on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD)

The descriptive test disclosed that the employee benefit (TPP) variable was scored 4.19 units, indicating that the variable had met employees’ expectations. The score was considered moderate as the administration of employee benefit did not give significant effects on escalating employee work motivation in breeding optimal work outcomes. Meanwhile, two of three indicators, namely employee attendance and behaviors were scored the highest, i.e., 4.27 units, indicating that the administration of employee benefits emphasized them considerably. Moreover, the other sector, namely *Tupoksi* implementation, was scored 4.08 units and thus required fixation. The score implied that this indicator should be prioritized aligned with the administration of TPP.

The regression test revealed that the administration of employee benefits (TPP) had a significant effect on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD). The coefficient of regression in the first hypothesis test was positive. The positive score demonstrated a unidirectional relationship between the administration of employee benefits (TPP) and employee performance. It was aligned with Agus Sembiring (2016) who argued that incentives had an impact on apparatus performances.

B. Effect of work discipline on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD)

The descriptive test disclosed that the work discipline variable was scored 4.12 units and thus considered moderate. It indicated employees in the Bone Bolango Department of Community and Village Empowerment (DPMD) had embedded work discipline in carrying out tasks and hence brought about work outputs which fulfilled the work targets predefined by the institution concerned or the Bone Bolango Department of Community and Village Empowerment (DPMD). As a result, employees were able to control work behaviors and punctuality. The variable was scored moderate because several apparatuses occasionally violated the disciplinary regulations applicable.

The equity indicator was scored the highest, which was 4.28 units. It meant that the indicator supported apparatuses’ commitments to conduct tasks and responsibilities with discipline. Meanwhile, the assertiveness indicator was scored the lowest, indicating that leaders’ assertiveness in performing their leadership functions and roles could not encourage the work discipline of employees in the Bone Bolango Department of Community and Village Empowerment (DPMD). As a result, employees were able to control work behaviors and punctuality. Despite its moderate classification, the variable needed improvements for there was an indicator with a low score.

Work discipline had a significant effect on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD). The coefficient of regression for the second hypothesis test was positive. The positive coefficient demonstrated a unidirectional relationship between work discipline and employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD). Successful human
beings were those able to carry out self-regulation and control, specifically germane to lifestyles and work systems. Accordingly, successful human beings inextricably correlated to discipline. Meanwhile, discipline had multi-definition. For example, Martoyo (2000:151) contended that discipline derived from Latin, i.e., from the word discipline, which meant training or civility and spirituality education and character building.

Pangarso and Susanti (2016) posited that discipline implementation was foreseeable to enhance employee performances. It should be sustained by a conducive work environment which could support work smoothness, safety, security, cleanliness, and convenience and adequate facilities which kept employees feeling convenient and secure in working. Work discipline was crucial for employee performances besides leaders’ good behaviors.

C. Simultaneous effect of employee benefits (TPP) and work discipline on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD)

Based on respondents’ responses, the apparatus performance variable was scored moderate, i.e., 4.11 units. It attested to insignificant work outcomes generated by the Bone Bolango Department of Community and Village Empowerment (DPMD). However, the work outcome had conferred a good impact on the accomplishment of the institutional goals, visions, and missions of the Bone Bolango Department of Community and Village Empowerment (DPMD). The punctuality was scored the highest, indicating that employees or apparatuses could complete tasks mandated punctually and commensurate with the schedule predetermined. Moreover, the work quantity indicator was scored the lowest, indicating that the number of works accomplished by employees did not meet the target quantity stipulated by the institution concerned or the Bone Bolango Department of Community and Village Empowerment (DPMD).

The simultaneous test indicated that employee benefits (TPP) administration and work discipline simultaneously had a significant impact on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD). The Adjusted R-squared was 0.752, indicating that 75.20% of the variability of employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD) could be spelled out by employee benefits (TPP) and work discipline, while the rest, 24.80%, was elucidated by other variables, such as communication, organizational culture, employee competency, work commitment, and information and communication supports.

It was in accordance with Mangkunegara (2005:16-17), that factors determining work achievements or individual performances in an organization were high integrity, either spiritual or physical. With such integrity, individuals concerned would have a good self-concentration. The individual factor was related to discipline demonstrated by individuals concerned when conducting their tasks. Furthermore, the organizational work environment factor exceptionally contributed to individuals’ work achievements. One of the imperative efforts in an organization was to administer an award in a financial form, namely employee benefits (TPP).

CONCLUSION
1. Employee benefits (TPP) had a positive and significant effect on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD) at a coefficient of determination of 14.60%. The positive coefficient manifested that the more
the employee benefits (TPP) administered, the more improved the employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD).

2. Work discipline had a positive and significant effect on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD) at a coefficient of determination of 61.20%. The positive coefficient manifested that the more discipline the apparatuses, the better the employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD).

3. Employee benefits (TPP) and work discipline simultaneously had a positive and significant effect on employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD) at a determinant of 75.20%, while the rest, 24.80%, was elucidated by other variables, such as communication, organizational culture, employee competency, work commitment, and information and communication support. Optimizing them could lead to an increase in employee performances in the Bone Bolango Department of Community and Village Empowerment (DPMD).

REFERENCES


Regulation of the Ministry of Domestic Affairs No. 13/2006 on Guidelines for Local Financial Management.


