

THE EFFECT OF PERFORMANCE ALLOWANCES ON EMPLOYEE MORALE AT THE REPRESENTATIVE OF THE NATIONAL POPULATION AND FAMILY PLANNING AGENCY (BKKBN) OF THE SPECIAL REGION OF YOGYAKARTA

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Abstract

This Study aims to derermine the affect of performance allowances on employee morale at the representative of the National Population and Family Planning Agency (BKKBN) of the special Region of Yogyakarta The population in this study amounted to 98 people, while the sample in this study amounted to 79 people. The results of this study shows that the magnitude of the influence of performance allowances on employee morale at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta. is 2.6%, while the remaining 97.4% is influenced by other variables or factors

INTRODUCTION

According to Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System for Government Agencies, article 1 number 20, government agencies are elements of central government administrators or elements of regional government administrators. Government agencies are organizations owned by the government which in their activities are related to the duties or affairs of the state and are related to services to the people either directly or indirectly. In completing this state task, of course, there is a group of people who are specially selected to carry out their duties and functions in accordance with applicable regulations. These chosen people or commonly referred to as civil servants certainly complete their tasks and will certainly receive rewards for their services in the form of salaries and other benefits. According to Law Number 43 of 1999 Article 1, civil servants are those who have met the requirements specified in the applicable laws and regulations, are appointed by the competent authority and assigned tasks in a state office or assigned to state duties. Other determined based on a statutory regulation and paid according to the applicable statutory regulations. Allowances given to employees who are able to complete their duties thoroughly will receive special allowances, namely performance allowances to increase employees' living needs

Performance allowance is a gift given to employees in the form of bonuses based on the performance that has been achieved by an employee. This performance allowance can be used as a tool to motivate employees or increase employee morale to continue to play an active role in achieving the goals that have been set. Not all employees can get a performance allowance and it is not only given round every month to employees, but in this case the amount given can go up and can go down.

In achieving goals and in doing something someone needs enthusiasm in completing it, especially for employees who are already obliged to complete the work that has been given to them must have high morale. Morale is the mental attitude of an individual or group that shows enthusiasm to carry out their work so that they are able to work together and be able to complete tasks on time with a sense of responsibility for the work assigned to them. (repository.uin-suka.ac.id).

When an employee has high morale, it is likely that it will affect the quality of employees; in this case the employee can be able to work well, be skilled, disciplined, diligent, creative, idealistic, and willing to try to get good work results. To be able to create this, it is necessary to have something that can increase employee morale, and one of them is to fulfil the wishes of employees, such as giving bonuses in the form of compensation or allowances, namely performance allowances.

Because of many civil servants who work in government agencies with different duties and responsibilities, they have a sense of boredom and laziness in completing their work every day. Moreover, in today's era, it is necessary to realize that completing work is not an easy thing and requires serious handling in every completion. Employees who work in government agencies have an important role in the smooth running of various activities related to the people or what we can call the community. Employee morale also has a very influential role in the process of completing work in government agencies so that the morale of this employee needs to be considered to achieve the highest work success.

Representatives of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta is one of the government organizations that carries out government duties in the field of population control and implementation of family planning which is located at Jalan Kenari No.58 (Timoho), Yogyakarta. As a government organization that carries out government duties, in carrying out its duties, it requires civil servants who have a good and high work spirit. All employees within the Representative Office of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta are entitled to salaries and allowances in accordance with applicable regulations and in accordance with the performance of each existing employee. One of the benefits obtained by employees at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta is the performance allowance. Performance allowances are given to employees with the aim of motivating employees to continue to be enthusiastic and work in accordance with existing regulations. It should be noted that employees have a very important role, because they are one of the main driving forces for any organization's operations. Therefore, employees at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta must have high morale so that every operation or every activity can be carried out properly and correctly. Low morale will result in unsatisfactory

performance results and can result in employee laziness at work, so that it will result in abandonment of work that should be done in accordance with a predetermined time and in accordance with predetermined standards.

Performance allowances given to employees at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta vary in value and amount from one employee to another. The work spirit possessed by each employee at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta is also of course different. Performance allowances are obtained because the expected work achievements have been achieved. To achieve this work achievement, employees at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta must have high motivation or work spirit.

Based on the description above, the author is interested in taking the title "Influence Of Performance Benefits On Employee Spirit At The Representative Of The National Population And Family Planning Agency (Bkkbn) For The Special Region Of Yogyakarta".

FORMULATION OF THE PROBLEM

The problem in this research is "Is there an influence of performance allowances on employee morale at the representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta?"

1. Influence

According to the Big Indonesian Dictionary (2008:1150), the word "influence" means a power that exists or arises from something (people, things) that helps forming a person's character, beliefs, or actions. In general, influence is divided into two, namely positive influence and negative influence. Positive influences tend to give or produce something that can be beneficial for anything around them, while negative influences also tend to give or produce something that can be detrimental to anything around them, so that influence can be said to be something that happens and can change something. into the shape we want.

From the description above, it can be concluded that influence is a power that can cause various kinds of changes to something in different forms surroundings according to what people want which arises from people or things or something else.

2. Allowance

a. Definition of allowance

According to Subekhi and Jauhar (2012: 191) the form of compensation is in the form of allowances, which are generally not associated with work performance. More benefits are associated with providing welfare opportunities and creating working conditions so that workers feel more comfortable and feel that they get the attention of their superiors. Allowances can be said to be part of the compensation given to government employees. According to a research journal on the Effect of Regional Performance Allowance (TKD) on Employee Performance at the Gorontalo Provincial Health Office by Marni Mardjoen (2013), said that Bernardian & Russell in Casmiwaty (2004) the types of compensation received by

Civil Servants (PNS) in Indonesia include :

- 1) Basic salary.
One thing that stands out from the type of compensation received by Indonesian Civil Servants (PNS) is salary.
- 2) Benefits, another allowance besides the basic salary.
Civil Servants (PNS) in Indonesia receive various types of allowances. One of them is such as family allowances for employees who are already married, job allowances, food allowances, etc.

According to the Indonesian Dictionary (2008:1773), allowances are money (goods) that is used to support additional income outside of salary as assistance.

From the description above, it can be concluded that what is meant by allowances is additional bonuses or awards in the form of money or in the form of non-money given to employees directly or indirectly.

b. Various kinds of allowances

1) Family allowance

Family allowance is an allowance given to employees who are married and have children or employees who are married but do not have children. According to the Government Regulation of the Republic of Indonesia Number 13 of 1980 concerning Amendments and Additions to Government Regulation Number 7 of 1977 concerning the Regulation of the Salary of Civil Servants Article 16 states that:

- a) Civil Servants (PNS) who are married or have husbands are given a wife/husband allowance of 5% (five percent) of the basic salary.
- b) Civil servants who have children or adopted children who are less than 21 (twenty one) years old, have never been married, do not have their own income and are real responsibilities, are given a child allowance of 2% (two percent) of salary tree for each child.
- c) The provisions as referred to in paragraph (2) can be extended until the age of 25 (twenty five) years if the child is still in school.
- d) Child allowance as referred to in paragraphs (2) and (3) shall be given to a maximum of 3 (three) children, including adopted children.
- e) If both husband and wife are civil servants, the family allowance is given to the one with the higher basic salary.

According to the Joint Circular of the Minister of Finance and the Head of the State Personnel Administration Agency Number: SE.1.38/DJA/I.0/7/80, the age limit of a child can be extended from 21 years to 25 years if the child is still in school, with the following conditions as follows:

- a) A statement letter from the Principal/Course/College that the children are still in school/course/college.
- b) Having studied at School/Course/College, at least 1 (one) academic year.
- c) Never been married.
- d) Not having their own income.
- e) Becoming the responsibility of his parents.
- f) Not receiving a scholarship

2) Food allowance (rice allowance)

Food allowance for employees is in the form of rice allowance. Rice allowances are allowances given to civil servants and their family members in the form of natura (rice) or in the form of inatura (money) with the amount in accordance with applicable regulations. The amount of rice allowance to Civil Servants (PNS) is given as much as 10 kgs/person/month, or as equivalent as money with the amount of rice price per kg determined by minister of finance and the amount of rice allowance to family members of employees is given 10 kgs/person/month. The number of people who can be given the rice allowance is the employee himself and employee's family members listed on the payroll. (eprints.perbanas.ac.id).

According to the Regulation of the Director General of the Treasury Number Per-3/PB/2015 concerning the Fifth Amendment to the Regulation of the Director General of the Treasury Number Per-67/PB/2010 concerning with Rice Allowances in Kind and Money, article 3 states that the purchase price of rice by the government to Perum Bulog for Budgetary Food Allowances (PNS, TNI, Polri) are set at Rp. 8,047.00 per kg and the provision of rice allowances in the form of money to civil servants and pensioners/recipients of pension benefits is set at Rp. 7,242.00 per kg.

3) Position allowance

Position allowances are given to civil servants who have structural positions or functional positions. According to the Attachment to the Regulation of the Head of the State Civil Service Agency Number 35 of 2011 concerning with Guidelines for the Preparation of a PNS Career Pattern, a structural position is a position that shows the duties, responsibilities, authorities, and rights of a Civil Servant (PNS) in order to lead a state organizational unit.

Table 1
Amount of Structural Position Allowance

No	Eselon	Ammount
1	I A	Rp. 5.500.000,00
2	I B	Rp. 4.375.000,00
3	II A	Rp. 3.250.000,00
4	II B	Rp. 2.025.000,00
5	III A	Rp. 1.260.000,00
6	III B	Rp. 980.000,00
7	IV A	Rp. 540.000,00
8	IV B	Rp. 490.000,00
9	V A	Rp. 360.000,00

Source: RI Presidential Decree Number 26 of 2007

According to the Regulation of the Minister for Empowerment of State Apparatus and Bureaucratic Reform of the Republic of Indonesia Number 26 of 2016 concerning with Appointment of Civil Servants in Functional Positions Through Adjustment/Inpassing, functional positions are a group of positions that contain functions and duties related to functional services based on certain expertise and skills. Government Regulation of the Republic of Indonesia Number

16 of 1994 concerning with Functional Positions of Civil Servants (PNS) article 1 paragraph (1), functional positions of Civil Servants (PNS) hereinafter referred to as functional positions are positions that indicate duties, responsibilities, authority and rights of a Civil Servant (PNS) in an organizational unit which in carrying out its duties is based on certain expertise and/or skills and is independent. The amount of allowance for functional positions is adjusted and depends on each family. The amount of the functional position allowance for each functional office clump is determined by a Presidential Decree.

According to the Presidential Regulation of the Republic of Indonesia Number 12 of 2006 concerning with General Allowances for Civil Servants, structural position allowances and functional position allowances are position allowances given to Civil Servants (PNS) who are fully appointed and assigned in structural positions and functional positions in accordance with the provisions of the legislation.

4) General allowance

Civil Servants (PNS) who do not receive structural position allowances, functional position allowances, or allowances equal to position allowances, are given general allowances every month. (Perpres RI Number 12 of 2006 article 2).

Table 2
 Amount of General Allowance

No	Level	Allowance
1	IV	Rp. 190.000,00
2	III	Rp. 185.000,00
3	II	Rp. 180.000,00
4	I	Rp. 175.000,00

5) Performance Allowance

Performance allowance is one of the benefits given to Civil Servants (PNS) with a different amount for each employee.

3. Performance

According to the Journal of Research on the Effect of Performance Allowances on Employee Performance at the Minahasa Regency Agricultural Service by Jacqueline, Lyndon, Ellen (2018:12), it was said that performance is basically the responsibility of every individual who works in an institution or an organization. Good performance is the result of optimal work and according to organizational standards and supports the achievement of organizational goals. Improved employee performance will bring progress for the agency (organization) to be able to survive in an unstable competition. The achievement of optimal employee performance can be seen from welfare of employees and factors that support employee performance. Employee performance is the result of employee work seen in terms of quality, quantity, working time and cooperation to achieve the goals that have been set with the organization.

According to the Research Journal on the Effect of Work Discipline and Performance Allowances on the Performance of Civil Servants (PNS) at the Silk Road Police by Syarifah Musyrifah, performance is the willingness of a person or

group of people to carry out an activity and perfect it according to their responsibilities with the expected results. If it is associated with performance as a noun in which one of the entries is the result of something done (thing done), the notion of performance or performance is the work that can be achieved by a person in a company in accordance with their respective authorities and responsibilities in carrying out their duties, efforts to achieve company goals legally, do not violate the law and do not conflict with morals or ethics (Rivai, 2005:15-17). Ilyas (2005:55) said that the notion of performance is the appearance, the work of personnel, both quality and quantity of individual appearances and work groups of personnel, performance of the work is not limited to personnel holding functional and structural positions but also the entire line of personnel in in the organization.

From the description above, it can be concluded that performance is a task that must be completed and achieved with full responsibility by the employee concerned in accordance with what has been determined previously by the agency or organization or company.

6. Civil Servants

According to Wirawan (2015:151-152), said that article 2 of the Law of the Republic of Indonesia Number 43 of 1999 concerning with amendments to Law Number 8 of 1974 concerning with Basic Personnel (UUPK), people included civil servants are Civil Servants (PNS), members of the Indonesian National Army Forces, and members of the Indonesian National Police. Meanwhile, civil servants (PNS) include central civil servants (PNS) and regional civil servants (PNS). In addition, authorized officials can also appoint temporary employees. Civil Servants (PNS) are Indonesian citizens who meet certain requirements and are appointed as employees of the State Civil Apparatus (ASN) on a permanent based on the Civil Service Supervisory Officer to occupy government positions. Civil Servants (PNS) are State Civil Apparatus (ASN) employees who are appointed as permanent employees by the Civil Service Supervisory Officer and have a national employee identification number.

From the information above, it can be concluded that civil servant is an individual or person who works and serves to finish tasks in relation to country matters.

7. Government Agencies

According to Presidential Regulation Number 29 of 2014 concerning the Performance Accountability System for Government Agencies, article 1 number 20, government agencies are elements of central government administrators or elements of regional government administrators.

The definition of government agency according to the Decree of the Head of the State Administration No: 239/IX/6/8/2003, is the apparatus of the Unitary State of the Republic of Indonesia which consists of: Ministries, Departments, Non-Departmental Government Institutions, Secretariat of State High Institutions, Indonesian Military Force Headquarters, National Police of the Republic of Indonesia, Indonesian Government Representative Offices abroad, Attorney General's Office, Provincial Government Apparatus, Regency/City Government Apparatus, and other institutions/agencies financed from the state budget.

From the description above, it can be concluded that government agencies are state apparatus that carry out their duties in accordance with applicable regulations and provisions.

From the description above, it can be concluded that a civil servant is an individual or someone who works and devotes himself to doing and completing tasks related to the state and government.

Previous research has been conducted by

Jacqueline Fritzie Najooan, Lyndon R.J. Pangemanan, Ellen G. Tangkere (2018)
Sicillia Emma Sumampouw, Sontje Manuel Sumayku, Johny Andre Frederik Kalangi (2016)

Based on the previous research above, the hypothesis in this study are as follows:

Performance allowances are proven to have a positive and significant effect on employee performance.
Compensation is proven to have a significant effect on employee morale, motivation is proven to have a significant effect on employee morale, compensation and motivation is proven to have a significant effect on employee morale.

METHODS

Research Place

This research was conducted in employees at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta

Research Object

This study took the object of research, that is employees at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta.

The type of research used in this research is quantitative research with a descriptive approach. Quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to examine certain populations or samples (Sugiyono, 2013).

Population and Sampling

1. Population

The population in this study were employees at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta with amount of 98 employees.

2. Sample and Sampling Method

In this study, the researcher chose to use Non Probability Sampling with Purposive Sampling in taking research samples. That is the method of determining the sample based on certain criterion and the existence of certain considerations that are considered to be involved with the characteristics of the population that have been known previously. The formula for determining the number of samples

for the population size is known with certainty in this study is the Slovin formula, as follows:

$$n = \frac{N}{1 + Ne^2}$$

Note:

n = sample size

N = population size

e = inaccuracy due to tolerable sampling error

If the population is known with a total of 98, then the calculation is obtained as follows:

$$\begin{aligned} n &= \frac{N}{1 + Ne^2} \\ &= \frac{98}{1 + 98 (0,05)^2} \\ &= \frac{98}{1 + 98 (0,0025)} \\ &= \frac{98}{1 + 0,245} \\ &= \frac{98}{1,245} \\ &= 78,71 \\ &= 79 \end{aligned}$$

The number of respondents in this research is 79 respondents.

Method of collecting data

The data collection technique used in this research is to provide a list of questions or questionnaires related to the variables studied, and literature study with literature, journals related to research.

Research Variables

The dependent variable in this study is work allowances, while the independent variable is. Spirit at work

Conceptual and Operational Definition

1. Conceptual definition

Performance allowances are income or rewards besides salaries given to employees for the performance they have achieved. Morale is the sincerity of a person or employee in doing and completing his work well and maximally to achieve the desired results.

2. Operational Definition

Elements of performance allowances include bonuses and overtime allowance. Elements of work spirit include work enthusiasm, job satisfaction and cooperation.

Measurement Scale

In this study, the measurement scale used is the Likert scale. The numbers of statement items used to measure the performance allowance variable are 10 statement items, the morale variable is 10 statement items.

Research Instruments

1). Validity Test

Validity test is a test of the accuracy of measuring instruments what should be measured. The validity test in this study was carried out using the Pearson correlation product moment by SPSS 22. The research instrument was said to be valid if the significance value was less than 5%.

2). Data Reliability Test

The reliability test is a test of the consistency of the measuring instrument what is supposed to measure. Based on the test results using the SPSS 22, it was found that the measuring instrument used was reliable because it had Cronbach's Alpha greater than 0.7 (Sekaran, 2000).

Data Analysis

To answer the problem formulation, multiple regression analysis was used, and to test hypothesis, the t-test with simple linear regression analysis was used assisted by the SPSS program.

RESULTS AND DISCUSSION

Table 3
 Characteristics of Respondents Based on Employee Gender BKKBN DIY

	Frequency	Percent	Valid Percent
Valid Laki-Laki	42	53.2	53.2
Perempuan	37	46.8	46.8
Total	79	100.0	100.0

Source: Primary data processed, 2022

Based on table 4.2, it can be concluded that the employees who are the majority respondents are male employees with a total of 42 employees and a percentage of 53.2% and there are 37 female employees with a percentage of 46.8%.

a. Characteristics of respondents based on education level of employees

The output of the respondent's characteristic data based on the education level of the employees of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta using the SPSS Statistic 17.0 application is as follows:

Table 4
 Characteristics of Respondents Based on Employee Education Level
 DIY BKKBN

	Frequency	Percent	Valid Percent
Valid SMA/SMK	15	19.0	19.0
D3	9	11.4	11.4
S1	27	34.2	34.2
S2	28	35.4	35.4
Total	79	100.0	100.0

Source: Primary data processed, 2022

Based on table 4.3, it can be concluded that the majority respondents are employees who graduate from master degree with a total of 28 employees and a percentage of 35.4%. Then for employees from undergraduate degree are 27 employees with a percentage of 34.2%, employees from diploma degree are 9 employees with a percentage of 11.4%, and employees graduating from senior high school/senior high vocational school are 15 employees with a percentage of 19.0%.

b. Characteristics of respondents based on employee age

The output of the respondent's characteristic data based on the age of the employees of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta using the SPSS Statistic 22.0 application are as follows:

Table 5
 Characteristics of Respondents Based on Employee Age
 DIY BKKBN

	Frequency	Percent	Valid Percent
Valid < 45 tahun	49	62.0	62.0
> 45 tahun	30	38.0	38.0
Total	79	100.0	100.0

Source: Primary data processed, 2022

Based on table 4.4 above, it can be concluded that the majority respondents are employees aged less than 45 years with a total of 49 employees and a percentage of 62.0%, and 30 employees are more than 45 years with a percentage of 38.0%.

c. Characteristics of respondents based on length of service of employees

The output of the respondent's characteristic data based on the length of service of the employees of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta using the SPSS Statistic 22.0 application is as follows:

Table 6
 Characteristics of Respondents Based on the Length of Work Employees BKKBN
 DIY

	Work period	Frequency	Percent	Valid Percent
Valid	1-10 years	48	60.8	60.8
	11-20 years	7	8.9	8.9
	21-30 years	14	17.7	17.7
	31-40 years	10	12.7	12.7
	Total	79	100.0	100.0

Source: Primary data processed, 2022

Based on table 4.5, it can be concluded that the majority respondents are employees with a period of work between 1-10 years with a total of 48 employees and a percentage of 60.8%. Then there are 7 employees who have worked for 11-20 years with a percentage of 8.9%, 14 employees who have worked for 21-30 years with a percentage of 17.7%, and employees who have worked between 31-40 years are 10 employees with a percentage of 12.7%.

1. Test Instrument

a. Validity test

1) Test the validity of the Performance Allowance variable (X)

The following is the output of the validity test data for the performance allowance variable (X) using the SPSS Statistic 17.0 application:

Table 7
 Performance Allowance Variable Validity Test Results (X)

Variable	Pearson Correlation (r-counted)	R tabel	Significant value	Keterangan (Valid = sig < 5% (0,05))
Statement 1	0,510	0,221	0,000	Valid
Statement 2	0,634	0,221	0,000	Valid
Statement 3	0,560	0,221	0,000	Valid
Statement 4	0,547	0,221	0,000	Valid
Statement 5	0,452	0,221	0,000	Valid
Statement 6	0,551	0,221	0,000	Valid
Statement 7	0,437	0,221	0,000	Valid
Statement 8	0,411	0,221	0,000	Valid
Statement 9	0,409	0,221	0,000	Valid
Statement 10	0,595	0,221	0,000	Valid

Source: Primary data processed, 2022

Based on table 4.6, the results of the validity test of the performance allowance variable (X) are explained as follows:

- a) Statement 1 has a Pearson correlation (r counted) of 0.510 with r table of 0.221, then it can be known that the result showed $0.510 > 0.221$ and significance value was $0.000 < 0.05$ or 5%. So it can be concluded that statement 1 is valid.
- b) Statement 2, has a Pearson correlation (r counted) of 0.634 with r table of 0.221, then it can be known that the result showed $0.634 > 0.221$ and significance value was $0.000 < 0.05$ or 5% So it can be concluded that statement 2 is valid.
- c) Statement 3, has a Pearson correlation (r counted) of 0.560 with r table of 0.221, then it can be known that the result showed $0.560 > 0.221$ and significance value was $0.000 < 0.05$ or 5% So it can be concluded that statement 3 is valid.
- d) Statement 4, has a Pearson correlation (r counted) of 0.547 with r table of 0.221, then it can be known that the result showed $0.547 > 0.221$ and significance value was $0.000 < 0.05$ or 5% So it can be concluded that statement 4 is valid.
- e) Statement 5, has a Pearson correlation (r counted) of 0.452 with r table of 0.221, then it can be known that the result showed $0.452 > 0.221$ and significance value was $0.000 < 0.05$ or 5% So it can be concluded that statement 5 is valid.
- f) Statement 6, has a Pearson correlation (r counted) of 0.551 with r table of 0.221, then it can be known that the result showed $0.551 > 0.221$ and significance value was $0.000 < 0.05$ or 5% So it can be concluded that statement 6 is valid.
- g) Statement 7, has a Pearson correlation (r counted) of 0,437 with r table of 0.221, then it can be known that the result showed $0.437 > 0.221$ and significance value was $0.000 < 0.05$ or 5% So it can be concluded that statement 7 is valid.
- h) Statement 8, has a Pearson correlation (r counted) of 0.411 with r table of 0.221, then it can be known that the result showed $0.411 > 0.221$ and significance value was $0.000 < 0.05$ or 5% So it can be concluded that statement 8 is valid.
- i) Statement 9, has a Pearson correlation (r counted) of 0.409 with r table of 0.221, then it can be known that the result showed $0.409 > 0.221$ and significance value was $0.000 < 0.05$ or 5% So it can be concluded that statement 9 is valid.
- j) Statement 10, has a Pearson correlation (r counted) of 0.595 with r table of 0.221, then it can be known that the result showed $0.595 > 0.221$ and significance value was $0.000 < 0.05$ or 5% So it can be concluded that statement 10 is valid.

Based on the test, it can be conclude that those 10 statements are valid and have correlation with variabel of performance allowance (variable X).

2) Validity variable test of working spirit employes (Y)

There are output results from data validity test working spirit employes (Y) with use application SPSS Statistic 17.0

Table 8
 Result of Validity Test of Working Spirit Employees (Y)

Variable	Pearson Correlation (r count)	R Table	Significance	Description (Valid=sig<5% atau 0,05)
Statement 1	0,577	0,221	0,000	Valid
Statement 2	0,582	0,221	0,000	Valid
Statement 3	0,612	0,221	0,000	Valid
Statement 4	0,481	0,221	0,000	Valid
Statement 5	0,395	0,221	0,000	Valid
Statement 6	0,384	0,221	0,000	Valid
Statement 7	0,379	0,221	0,000	Valid
Statement 8	0,365	0,221	0,000	Valid
Statement 9	0,335	0,221	0,000	Valid
Statement 10	0,560	0,221	0,000	Valid

According to explained above, can be withdrawn a conclusion that there are 10 valid statements which valid in the statements which correlated with Working Spirit Employees (Y)

b) Reliability Test

1) Reliability Test Variable Performance Allowance's Spirit (Y)

There are result of output from Data Reliability Test Variable Performance Allowance's Spirit (X) with used application of SPSS Statistic 17.0:

Table 9
 Result of Reliability Test Variable Performance Allowance's Spirit (Y)

Variable	Cronbach's Alpha	Value of Cronbach's Alpha	Description
Performance Allowance's S	0,613	0,60	Reliable

Resource: Primary's Data Proceesed, 2022

According to table 4.9. above, can be withdrawn that result of Reliability Test shows that Variable Performance Allowance's Spirit (Y) has Value of Cronbach's Alpha is 0,613, so $0,613 > 0,60$ it means that Variable Performance Allowance's Spirit (Y) is realible or stabil from time to time.

2. Normality Test

There is result of output Normality Test with used application of SPSS Statistic 17.0:

Table 10.
 Result of Normality Test
 One – Sample Kolmogorov-Smirnov Test

	Allowance's Spirit	Performance's Spirit
N	79	79
Kolmogorov-Smirnov Z	1.058	1.258
Asymp. Sig. (2-tailed)	213	084

- a. Distribution test is Normal.
- b. Calculated from data.

According to table 4.10 above, can be seen to normality test known that significance's value for Allowance's Spirit (X) is 0,213, so $0,213 > 0,05$, so that can be concluded that Allowance's Spirit (X) is distributed normal. Next for Performance's Spirit (Y) is known significance's value is 0,084, so $0,084 > 0,05$ so can be concluded that Performance's Spirit (Y) is distributed normal.

1. Analysis Linier Regression

There is a result output analysis linier regression which used application of SPSS Statistic 17.0:

Tabel 11
 The result of Simple Regression Linier Analisis

<i>Coefficients^a</i>					
Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	35.095	4.274		8.212	.000
Performance Allowance	.148	.103	.162	1.439	.154

a. *Dependent Variable:* Performance's Spirit

Resource: Primary's Data Procseed, 2022

According to table 4.11 above, can be explained equality of simple linier regression:

$$Y = a + bX$$

$$Y = 35.095 + 0,148X$$

From this equality above can be concluded that:

a=constant number from unstandardized coef. in this situation, the value is 35.095. this number is constant number which means that if there is no performance

allowance (x) or variable coefficients, so performance allowance (x) worth konstanta or equal with 0, so value consintance of performance's spirit (y) is 35.095.

b = angka coefficients regression's number is 0,148. this number means that if coefficients value mengandung arti bahwa apabila nilai coefficients variable performance allowance (x) increase unit itself so value of performance's spirit (y) is more increase become 0,148.

1. Hyphotesis Test

t Test (partial)

This is the result of *output* from t test (parsial) using SPSS *Statistic* 17.0 application:

Table 12
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	35.095	4.274		8.212	.000
Performance Allowance (X)	.148	.103	.162	1.439	.154

t Test is conducted with to compare between t count with t table and to compare Sig value with 0,05. So the test is:

1) Hypothesis which is submitted

Ho: There is without influence between performance allowance (x) to the employees's Performance Spirit (Y).

Ha: There is influence between performance allowance (x) to the employees's performance spirit (Y).

2) Determine Ho and Ha

a) Ho is accepted and Ha is rejected if t count < t table or if sig. value > 0,05 or 5%.

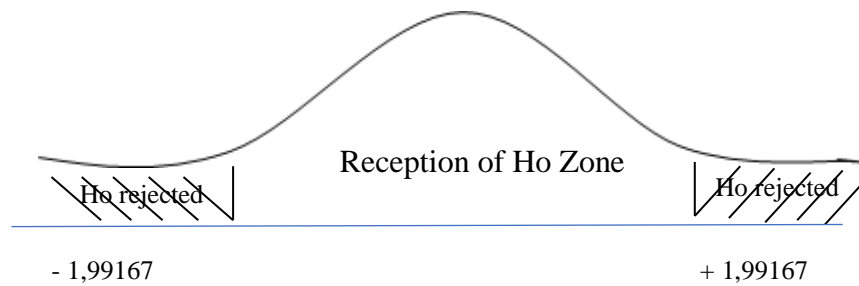
b) Ho is rejected and Ha is accepted if t count > t table or if sig. value < 0,05 or 5%.

3) Determine value of t table

In this research uses alpha = 5%, so that value of t table can be searched

As follows:

$$\begin{aligned}
 \text{T table : df} &= n - k - 1 \\
 &= 79 - 2 - 1 \\
 &= 76 \\
 &= 1,99167
 \end{aligned}$$



Resource: Primary's Data Proceseed, 2019

Picture 1 t Test Curve

Descreption :

Ho accepted if t count is at between -1,99167 dan +1,99167, while

Ho rejected if t count < -1,99167 or t hitung > +1,99167

4) Conclusion

According to table 4.12., so can be known that value of t count is 1,439. This shows that value of t count < t table, that is $1,439 < 1,99167$ so Ho accepted and Ha rejected means there is no influence between performance allowance (x) to the employees's performance spirit (Y).

Besides that, according to table 4.12 above, known that value of significance 0,154. This shows that value sig. > 0,05 or 5%, that is $0,154 > 0,05$ so can be concluded that Ho accepted and Ha rejected means there is no influence between performance allowance (x) to the employees's performance spirit (Y).

a. Coefisien Determination Test (R^2)

The following is result output from Coefisien Determination Test (R^2) uses application SPSS *Statistic* 17.0 :

Table 4.13
 Result Coefisien Determination Test (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.162 ^a	.026	.014	2.87131

a. Predictors: (Constant), Tunjangan Kinerja

Resource: Primary's Data Proceseed, 2022

According to table 4.13 above, gained value of R Square is 0,026 atau 2,6%. It means that influence dependent variable (performance allowance) to (independent variable) is 2,6%, whereas the rest is 97,4% influenced by factor or another variable.

Conclusion

Accoding to result data analysis about Influence performance allowance to the employees' performance spirit at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta, the result is there is no influence between performance allowance to the employees' performance spirit at the Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta.

Accoding to counting which uses SPSS *Statistics* 17.0 and comparing t count with t table, so the result being gained is value of t count 1,439 dan t table is 1,99167 so that $1,439 < 1,99167$ so H_0 accepted dan H_a rejected means no influence between performance allowance (X) to the employees' performance spirit (Y).

Accoding to counting which uses SPSS *Statistics* 17.0 and comparing value sig with 0,05 atau 5%, so result being gained is value Sig is 0,154. It shows that value sig $> 0,05$ or 5%, is $0,154 > 0,05$ so can be concluded that H_0 accepted and H_a rejected means no influence between performance allowance (X) to the employees' performance spirit (Y) and the number of counting influence performance allowance variable to the employees' performance spirit is just 2,6%, whereas the rest is 97,4% is influenced by factor or another variable

Suggestion

From this description of data analysis and Conclusion above, the writer can give suggestion as follows:

All employees Representative of the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta gained performance allowance in accordance within. Without no influence between performance allowance to the employees' performance spirit, so employees need to be given a understanding that performance allowance is reward and punishment system themselves, where high performance employees will gain big appreciation compared to low performance employees

The employees' performance spirit at the National Population and Family Planning Agency (BKKBN) of the Special Region of Yogyakarta are different among them, so that needs to make next research determine variables or factors that can be influenced directly by performance allowance so that be able to increase the employees' performance spirit.

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