

The Influence of Income Improvement Allowance Policy on Work Spirit of Civil Apparatus State

Lukman Nul Hakim Amran Saputra

Faculty of Social and Political Sciences, Universitas Muhammadiyah Makassar, Indonesia

E-mail: lukmannul283@gmail.com

Nuryanti Mustari

Faculty of Social and Political Sciences, Universitas Muhammadiyah Makassar, Indonesia

E-mail: nuryantimustari@unismuh.ac.id

Nur Iftitah

Faculty of Social and Political Sciences, Universitas Muhammadiyah Makassar, Indonesia

E-mail: nuriftitah@gmail.com

Cahyani Putri Mondo

Faculty of Social and Political Sciences, Universitas Muhammadiyah Makassar, Indonesia

E-mail: cahyaniputrimondo@gmail.com

Fuji Lestari Ar

Faculty of Social and Political Sciences, Universitas Muhammadiyah Makassar, Indonesia

E-mail: taris.lstri@gmail.com

Nur Hidayah

Faculty of Social and Political Sciences, Universitas Muhammadiyah Makassar, Indonesia

E-mail: dayanurhidayah034@gmail.com

Marni

Faculty of Social and Political Sciences, Universitas Muhammadiyah Makassar, Indonesia

E-mail: arnyayunda5@gmail.com

Article History

Received: 31 July 2021

Revised: 13 July 2022

Published: 16 July 2022

Abstract

This study aims to describe and explain the effect of income improvement allowance policies on morale at the Population and Civil Registration Office of Bantaeng Regency, Indonesia. This research is collaborative of research for quantitative research. The sample in this study were 35 people with sampling technique using saturated sampling. As for qualitative research, using purposive sampling, the research subjects were 5 people. The results showed that the analysis of the income improvement allowance policy was in the very good category and the morale was in a good category. Based on the results of a simple linear regression test, it shows that the income improvement allowance policy variable has an effect of 56% on work morale at the Population and Civil Registration Office of Bantaeng Regency. From the results of the analysis, it can be concluded that the higher the provision of income improvement allowances, the higher the morale of the apparatus.

Keywords: Income Improvement Allowance Policy, Work Spirit, State Civil Apparatus

Citation Information: Saputra, L., Mustari, N., Iftitah, N., Mondo, C., Ar, F., Hidayah, N., & Marni. (2022). The Influence of Income Improvement Allowance Policy on Work Spirit of Civil Apparatus State. *Asian Political Science Review*, 6(1), 12-20. <https://doi.org/10.14456/apshr.2022.2>

Introduction

State Civil Apparatus (ASN) is a profession for civil servants or government employees who are appointed by the agreements and provisions working in a government agency. ASN employees who are entrusted with the task of carrying out public service tasks, government duties, and development tasks, where the task Public services are carried out by providing services in the form of goods, services, or administrative services provided by ASN employees. In government agencies, employees are the main resource in an agency because, without human resources, the government will not run smoothly, as well as employees cannot uphold the welfare of their lives without a government agency as a place to make a living as well as the implementation of the knowledge they have. For this reason, ASN employees must pay attention to their welfare to get a fair and decent salary by their workload and responsibilities, not only by their obligations but also by employees not only demanding their rights but their work and responsibilities as ASN employees are not carried out properly.

Based on the explanation above, ASN employees must have the obligation to manage and develop themselves and be accountable for their performance. In carrying out their duties, ASN employees must act neutrally, neutral here means that they are not concerned with religion, ethnicity, class, and political parties. For the community to carry out their duties properly, they must have full loyalty and obedience to Pancasila, the 1945 Constitution, the State, and the government, so that they can carry out government and development tasks efficiently and effectively. Thus, loyalty and full obedience imply that civil servants are fully under the leadership of the government.

ASN rights are to get salaries, benefits, facilities, leave, pension benefits, old-age benefits, protection, and competency development. In addition to salary, ASN also gets allowances and additional income as regulated in the Ministry of Home Affairs No.061-5499 of 2019 concerning the Approval of the Minister of Home Affairs on Additional Income for State Civil Apparatus Employees in the Local Government Environment Participating in the Domestic Affairs that the provision of additional income is a form of appreciation for the State Civil Apparatus so that it can improve the discipline, motivation, performance, and welfare of the State Civil Apparatus within the Regional Government (2019). According to Andresia (2018), income improvement allowance is a formula made to boost the performance of Civil Servants (PNS) because the TPP making an instrument is based on the results of the performance of the PNS itself, the assessment is also differentiated in each region, some are oriented towards by-output (results) and some are by process (implementation) but these two things are not a problem because what the government is aiming for and wants is the performance and output of the employees themselves.

The policy of providing Income Improvement Allowance is expected to increase the morale of all apparatus within the Bantaeng Regency government to improve their performance. The income improvement allowance policy in the form of providing additional income to ASN employees in the Bantaeng Regency environment is part of the compensation or incentive policy. With this income improvement allowance policy, the government hopes that employees can be motivated to work harder as well as their employees will feel appreciated by this income improvement allowance so that enthusiasm arises in work and continues to improve performance, as for work enthusiasm, namely the sincerity and desire of someone in doing something, to produce more work or do better.

Handoko (2012) argues that incentives are incentives offered to employees to carry out work according to or higher than predetermined standards. According to Sofyandi (2008), incentives are a form of direct compensation. Incentives are direct rewards for employees because their performance exceeds the set standards.

Regent regulations of Bantaeng Regency No.16 of 2018 About Additional Income for civil servants, especially in the Bantaeng Regency environment, is given as a form of appreciation

that aims to improve employee welfare, increase the motivation of civil servants, improve the discipline of civil servants, improve quality of public services, and improve performance of civil servants.

With the policy of providing income improvement allowance, it is expected to increase the morale of all apparatus in the Bantaeng Regency government to improve their performance. The income improvement allowance policy in the form of providing additional income to ASN employees in the Bantaeng Regency environment is part of the compensation or incentive policy. The income improvement allowance is a policy made to boost the performance of civil servants because the income improvement allowance instrument is based on the results of employee performance, in the performance appraisal of each region, there are different orientations, some are based on results, some are from the process. The problem is because what the government wants is the performance and results of the employees themselves. With this income improvement allowance policy, the government hopes that employees can be motivated to work harder as well as their employees will feel appreciated by this income improvement allowance so that enthusiasm arises in working and continue to improve performance, as for morale, namely the sincerity and desire of a person is doing something to produce more work or work harder.

According to Bantaeng Regent Regulation No. 16 of 2018 Chapter III Article 3, it is stated that there are 2 indicators for the assessment of income improvement allowances, namely, assessment based on class/position value and assessment based on the discipline component of working hours.

Morale is a condition that arises from within a person which causes a person to be able to do work in a happy atmosphere so that he can work harder, faster and better to achieve a goal. We can understand that the core of work spirit is an activity carried out by a person or group that comes from within each of them, which creates a sense of pleasure, comfort, sincerity in doing the work or task assigned to the superior without any coercion and pressure.

According to Nitisemito (2013), several factors affect employee morale and enthusiasm, namely, the compensation provided, the right placement, training, a sense of security to face the future, transfers, work environment, and communication.

Based on the results of preliminary observations, the policy on income improvement allowances in Bantaeng Regency has been in effect since 2018 and is paid at the beginning of every month which is adjusted by taking into account the value of the position and work attendance. From observations at the Population and Civil Registration Office of Bantaeng Regency, there are still problems that show low employee morale, especially among staff employees, such as relaxing during working hours, coming home before the appointed hour, often complaining about their work, and lack of work discipline.

For this reason, the Bantaeng Regency government, especially in the Population and Civil Registration Office, is expected to increase the morale of its apparatus, there needs to be encouragement to increase employee morale, among others, which can be done by providing income improvement allowances, this problem is interesting to study through research because it will find out the aspects-aspects that are used as indicators related to the effect of income improvement allowances and employee morale.

Literature Review

Income Improvement Allowance Policy

The policy of income improvement allowances in the form of providing additional income to Regional Civil Servants within the Bantaeng Regency government is part of the employee compensation or incentive policy adopted by the Bantaeng Regency government. According to Fathoni (2006), allowances are part of compensation. Theoretically, it is found that

compensation or incentive policies can affect employee morale. Nitisemito (2013) argues that adequate salary and a targeted incentive system can influence or increase employee morale. System and the multiple scale systems. A single-scale system is a payroll system that provides equal pay to employees of the same rank with little or no attention to the nature of the work performed and the severity of the work responsibilities. The dual scale system is a payroll system that determines the amount of salary not only based on rank but also based on the nature of the work performed, work performance achieved, and the severity of the work responsibilities. In addition to the two payroll systems, there is also a third payroll system known as the combined scale system, which is a combination of a single scale system and a multiple scale systems. In the combined scale system, the basic salary is determined equally for civil servants of the same rank, in addition, allowances are given to Civil Servants who carry heavier responsibilities, have high achievements, or carry out certain jobs that require continuous concentration and exertion of personnel continuously.

Additional improvements in employee income, which are abbreviated as TPP, are income that is given monthly to employees in addition to salary/wages, structural position allowances, certain functional position allowances, and general functional position allowances based on position weight, performance appraisal, and discipline.

In the provision of income improvement allowances as stipulated in the Bantaeng Regent Regulation article 1 paragraph (8) to meet the needs of a decent life, to improve the welfare, motivation, discipline, and appreciation of the work performance of civil servants by taking into account the value of the position and work attendance of civil servants as well as objective considerations according to local financial capacity.

According to Regulation of the Minister of Domestic No. 12/2008, the notion of workload is the amount of work that must be carried out by a position/organizational unit and is the product of the work volume and the time norm (Agripa, 2013). If the ability of the job is higher than the demands of the job, a feeling of boredom will arise. On the other hand, if the ability to work is lower than the demands of the job, more fatigue will appear. The workload charged to employees can be categorized into three conditions, namely a workload that is by standards, a workload that is too high, and a workload that is too low. Thus the workload is a responsibility given to organizational units or employees who work in the organization with a set of programs that must be implemented.

Compensation is also an award given by employees both directly and indirectly, financially and non-financially, which is fair to employees for their performance in achieving organizational goals, so that compensation is needed by any company to improve the performance of its employees. The forms of financial compensation are salaries, allowances, bonuses (incentives), and commissions. Meanwhile, non-financial compensation includes training, authority and responsibility, rewards for performance, and a supportive work environment. So to get the compensation that is by employee performance, employees who have good potential are also needed to achieve common goals. Therefore, in compensation, there are several compensations in the form of financial compensation, namely incentives. To fulfill their needs, employees must have good performance to achieve common goals.

Law No. 43 of 1999 concerning Amendments to Law No. 8 of 1974 concerning Basic Personnel, in the General Explanation section, states that the management of Civil Servants is regulated as a whole, by establishing uniform norms, standards, and procedures in determining formation, procurement, development, salary determination, and welfare programs, as well as dismissals which are elements in the management of Civil Servants, both Central PNS and Regional PNS. To improve the professionalism and welfare of civil servants, civil servants are entitled to a fair and decent salary by their workload and responsibilities. For this reason, the state and government are obliged to seek and provide fair salaries according to appropriate standards for civil servants of valence with expectation.

Valence or willingness/desire is the expected value in the form of "results" that are enjoyed for performing certain specified behaviors; or preference for results as seen by a person. While the expectation (expectancy) is related to the opinion about the possibility or subjective probability that certain behavior will be followed by certain results; that is, a given opportunity occurs because of behavior; or in other words, hope is related to the opinion that the specified behavior will realize the "result" or obtain the rewards/rewards offered (Gibson et al., 1999).

Spirit at Work

Morale is a person's desire and sincerity in doing something well and disciplined to achieve maximum work performance (Hasibuan, 2008), while according to Tohardi (2002), Morale is where a person or group of people can work together diligently and consistently in working on a common goal.

Judging from this definition, it can be said that morale is a condition that arises from within a person which causes a person to be able to do work in a happy atmosphere so that he can work harder, faster and better to achieve a goal. We can understand that the core of work spirit is an activity carried out by a person or group that comes from within each of them, which creates a sense of pleasure, comfort, sincerity in doing work or tasks assigned to superiors without any coercion and pressure.

There are several reasons why morale is important for an organization or company according to Tohardi (2002), with the high morale of the employee, the work given to him or assigned to him will be completed in a shorter and faster time. With high morale, the organization or company benefits from a small amount of damage, as it is known that the more dissatisfied at work, the less enthusiastic about work, the greater the damage rate. High morale, can also reduce the number of accidents because employees who have high morale tend to work carefully and thoroughly so that they are by existing work procedures in the organization or company.

Morale is an emotional attitude that is pleasant and loves his job. This attitude is reflected by work morale, discipline, and work performance. To find out indications of high and low morale, it can be seen from various factors that cause a decrease in work morale. As stated by Nitisemito (2013), that several factors affect the enthusiasm and enthusiasm of employees' work, namely compensation, compensation is one of the variables that can affect the spirit of performance and employee performance, so every organization must implement a compensation system by considering the interests of the organization and its employees. must be given correctly and adequately so that compensation is right on target and purpose.

Everyone must have certain goals in working and trying to achieve their goals. The greater the effort made by individuals to show that the individual has high morale. As we know that quality includes how the condition of an item or service, good or bad, includes characteristics of a product. work spirit is the individual attitude or group attitude of each individual towards work and the work environment. In carrying out a job, cooperation is needed so that the work done can be completed properly and faster. good cooperation will facilitate the achievement of predetermined goals, different if a job is done alone.

To get the maximum quality of employee work, the placement of employees must also be considered properly. Because employees who are placed in work positions that are not by their expertise and pleasure will have an impact on their work morale which decreases, they are unable to carry out their duties properly, so that what is desired by superiors and organizational goals does not go well.

Physiological arousal, good affect, belief that one's labor makes a difference, a sense of connection to people and a common purpose, a sense of connection to something larger than oneself, and a sense of perfection and transcendence are all part of this condition. The need of improving theory, research, and practice by having a clear, complete definition of spirit at work is discussed (Kinjerski & Skrypnek, 2004).

According to Nitisemito (2013), several factors can be used as a benchmark in measuring morale, namely absenteeism, attendance here indicates the absence of employees in carrying out their duties. This includes time lost due to illness, accident, and leaving work for personal reasons without being authorized. What does not count as absenteeism is temporary dismissal, no work, leave, or holidays and layoffs. And also job satisfaction is very influential as a pleasant or unpleasant emotional state in which employees view their work.

Research Methodology

This research was carried out for approximately two months at the Department of Population and Civil Registration in Bantaeng Regency, Indonesia. The type of research used is a mixed-method research type with a sequential explanatory design research type. Sampling is done by using saturated samples, namely taking all. population members. In this study, data collection was carried out using questionnaires, documentation, and interview techniques. The questionnaire in this study used multiple-choice forms a, b, c and d by placing a cross (x) on the most appropriate answer. Documentation is a form of taking pictures carried out in research to prove the existence of evidence of a study. The interview is a conversation between the researcher and the resource person to obtain information.

Research Results

The income improvement allowance policy is part of the compensation policy or employee incentives adopted by the Bantaeng Regency government. Theoretically, this policy is very influential on morale. This policy is ideal because it pays attention to the welfare of employees. In addition to salaries, ASN also get allowances and additional income as stipulated in the Minister of Home Affairs No.061-5499 of 2019 concerning the approval of the Minister of Home Affairs on Additional Income for State Civil Apparatus Employees in the Local Government Accompanying Domestically that the provision of additional income is a form of appreciation to one of the State Civil Apparatus to improve discipline, motivation, performance, and welfare of Civil Apparatus State within the Regional Government.

Based on the research objectives that have been described, namely to determine the implementation of income improvement allowances at the Population and Civil Registration Office of Bantaeng Regency. this is based on the results of research conducted on 35 respondents at the Department of Population and Civil Registration Bantaeng Regency.

To find out the implementation of the income improvement allowance, it can be described in several indicators, namely class/position value and the discipline component of working hours. Class/position value is an accumulation of structural position evaluation points and functional positions that are used to determine job class.

Discipline is an attitude and behavior of a person, trying to improve himself to be obedient and obedient to the applicable regulations. While discipline is the most important operative function of human resource management, because the better the discipline of employees, the better the work performance that will be achieved at the Bantaeng Regency Population and Civil Registration Office. There are 2 components of the discipline of working hours, namely, the effective working day is a day that is guided by the applicable provisions, namely 5 working days starting from Monday to Friday. While effective working hours are hours that are guided by the provisions in force at the Bantaeng Regency Population and Civil Registration Office, starting from 07.15-16.00 WITA, except in the month of Ramadan.

Based on the results of research on income improvement allowances, it can be summarized in one table as follows:

Table 1 Intensive giving

No	Indicator	Average Percentage Score	Category
1	Class/ Position Value	84.81%	Very good
2	Working hours Discipline Components	65.99%	Good

To find out the policy of income improvement allowances at the Population and Civil Registration Office of Bantaeng Regency based on the indicators that have been stated, it can be explained that the first indicator of class/position value answers the research statement with a very good category, this is because the respondents feel that the provision of income improvement allowances is based on class/position value is very good. The second indicator of the provision of income improvement allowances answered the researcher's statement in the very good category.

The purpose of the second study is to determine the morale of the apparatus at the Population and Civil Registration Office of Bantaeng Regency, there are several indicators, namely absenteeism/attendance level, cooperation, job satisfaction, and discipline. Attendance is evidence of employee attendance measured through fingerprint recordings every working day at the Population and Civil Registration Office of Bantaeng Regency.

Cooperation is an action that is carried out collectively and reciprocally, both vertically and horizontally in carrying out official duties with a full atmosphere of intimacy at the Population and Civil Registration Office of Bantaeng Regency.

Job satisfaction is the feeling of pleasure felt by employees for the work they do in an agency, this satisfaction is usually from the rewards they get according to what they do at the Population and Civil Registration Office of Bantaeng Regency.

Discipline is the attitude and behavior of employees in carrying out tasks by agency regulations, whether in written form or not. Employee discipline can be assessed from the time of attendance coming and going home of employees at the Population and Civil Registration Office of Bantaeng Regency.

This study uses several indicators to measure employee morale, namely, there are 4 indicators, namely the first indicator of absenteeism or attendance level answering the researcher's statement with a very good category, the second indicator of cooperation answering the researcher's statement very well, the third indicator of job satisfaction answering the researcher's statement with a very good category, then the discipline indicator answers the researcher's statement with a very good category. This is by the information obtained from the informants who explained that the morale of work both in the form of absenteeism, cooperation, job satisfaction, and discipline was very good, for this reason, things like this must be maintained.

Table 2 Spirit at work

No	Indicator	Average Percentage Score	Category
1	Attendance/attendance rate	87.70%	Very good
2	Cooperation	78.13%	Very good
3	Job satisfaction	80.14%	Very good
4	Discipline	87.56%	Very good

The purpose of the third study is to find out whether there is an effect of the income improvement allowance policy on the morale of the apparatus at the Population and Civil Registration Office of Bantaeng Regency. The following are the results of a simple linear regression test.

Table 3 Coefficients

	Unstandardized coefficients		Standardized coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	25,857	6.365		4.063	.000
Income Improvement Allowance	1.414	.218	.748	6,480	.000

Note: Dependent Variable: Y (Work Spirit)

Based on the results of the coefficient of determination test, it is known that the constant value (a), which is 25.857. This shows that if the variable of income improvement allowance is constant or equal to zero (0), then the value of morale is negative. While the regression coefficient for the provision of incentives is positive, namely 1414. This means that if the provision of income improvement allowances is increased, work morale will increase. So this shows that the income improvement allowance policy has a positive effect on work morale at the Population and Civil Registration Office of Bantaeng Regency.

The results of the table value with $df = nk - 1 = 35 - 1 - 1 = 33$ at a significant level of 5% (2-tailed) of 2.034. Thus, it is known that $t_{count} (6.480) < t_{table} (2.034)$ or significant (0.000) $< 5\% (0.05)$. It can be interpreted that the income improvement allowance policy has a significant effect on work morale at the Population and Civil Registration Office of Bantaeng Regency.

Based on the results, a significant value (sig) of 0.000 is smaller than 0.05. So that means H_a is accepted and H_0 is rejected. So, it can be concluded that there is an effect of income improvement allowance policy on work morale in the Population and Civil Registration Office of Bantaeng Regency.

Table 4 Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.748a	.560	.547	4.070

Note: Predictors: (Constant) Income improvement allowance

Based on the results of the determinant coefficient test in the Summary Model Table, it is known that the correlation or relationship (R) value of 0.748 from the output obtained by the determinant coefficient (R Square) of 0.560 or 56% which means that it has the effect of income improvement allowances on the morale of the apparatus in the workforce. The Population and Civil Registration Office of Bantaeng Regency is 56% while the remaining 44% is caused by other factors that are not the focus of discussion in this study.

Table 5 ANOVA^a

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	695.586	1	695.586	41,987	.000
	Residual	546.700	33	16.567		
	Total	1242.286	34			

Note: Dependent Variable: Morale; Predictors: (Constant) Income Improvement Allowance

Based on the results of statistical data analysis in the ANOVA table that the value of $F_{count} = 41,987$ with a significant level of 0.000 less than 0.05, the variable (X) of income improvement allowances has a strong influence on the variable (Y) of work morale. When compared with the F_{table} value of 6.480 with a significant level of 0.005, the $F_{count} > F_{table} (41.987 > 6.480)$.

This means that the income improvement allowance has a significant effect on the morale of the apparatus at the Population and Civil Registration Office of Bantaeng Regency.

Conclusion and Discussion

Based on the results of research conducted on the policy of income improvement allowances on employee morale, it has a significant effect on work morale at the Population and Civil Registration Office of Bantaeng Regency, the researchers draw the following conclusions.

The calculations made can be seen that the provision of income improvement allowances at the Population and Civil Registration Office of Bantaeng Regency is good. This can be seen from the value of 81.96% which in the respondents' answer criteria the percentage of answers is 76%-100% or is in the very good category.

Based on the calculations carried out, it can be seen that the work spirit in the Population and Civil Registration Office of Bantaeng Regency is very good. This can be seen from the value of 83.39% which is included in the respondent's answer criteria at the percentage of answers 76%-100% or is included in the very good category.

The effect of the income improvement allowance policy on morale at the Population and Civil Registration Office of Bantaeng Regency is 56%, while the remaining 44% is influenced by other factors that are not explained in this study but will be investigated by further researchers.

References

- Agripa, T. (2013). Beban Kerja dan Motivasi Pengaruhnya Terhadap Kinerja Karyawan Pada Pt. Bank Tabungan Negara Tbk Cabang Manado. *Jurnal Emba*, 1(4), 1123-1133.
- Andresia, D. (2018). *Tunjangan Perbaikan Penghasilan dalam Menunjang Kinerja dan Menghapus Honorarium*. Retrieved from <https://kaba12.co.id/tunjangan-perbaikan-penghasilan-dalam-menunjang-kinerja-dan-menghapus-honorarium/>.
- Fathoni, A. (2006). *Manajemen Sumber Daya Manusia*. Jakarta: PT Rineka Cipta.
- Gibson, L., Ivancevich, J., & Donnely, J. (1999). *Organisasi dan Manajemen, terjemahan*. Jakarta: Erlangga.
- Handoko, T. (2012). *Personnel Management and Human Resources*. Yogyakarta: BPFE Press.
- Hasibuan, P. (2008). *Organisasi & Motivasi: Dasar Peningkatan Produktivitas*. Jakarta: Bumi Aksara.
- Kinjerski, V., & Skrypnek, B. (2004). Defining spirit at work: Finding common ground. *Journal of Organizational Change Management*, 17(1), 26-42.
- Minister of Home Affairs Decree No.061-5499 of 2019.
- Nitisemito, A. (2013). *Personnel Management (Human Resource Management)*. 6th ed. Jakarta: Indonesian Ghalia.
- Regent Regulations of Bantaeng District No.16 of 2018 Concerning Guidelines for Provision of Additional Income for Civil Servants in the Government of Bantaeng Regency.
- Sofyandi, H. (2008). *Manajemen Sumber Daya Manusia*. Yogyakarta: Graha Ilmu.
- Tohardi, A. (2002). *Pemahaman Praktis Manajemen Sumber Daya Manusia*. Bandung: Mandar Maju.