

THE EFFECT OF THE IMPLEMENTATION OF PERFORMANCE ALLOWANCE POLICIES AND WORK DISCIPLINE ON THE EMPLOYEE PERFORMANCE OF THE EDUCATION OFFICE, NORTH MINAHASA REGENCY

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ABSTRACT

This research aims to analyze the allowances for employee performance and analyze work discipline factors on employee performance as well as analyze the performance allowances and work discipline simultaneously on the employee performance at the Education Office of North Minahasa Regency. This exploratory research applied the Saturated Sampling technique, with 10 employees as respondents, and the instruments were a questionnaire and variable measured with an interval scale. The effect of performance allowances (X1) and work discipline (X2) as independent variables on employee performance (Y) as the dependent variable were tested simultaneously. Furthermore, the test was carried out on the direct (partial) effects of performance allowances (X1) and work discipline (X2) on employee performance (Y). The data were analyzed qualitatively and quantitatively using validity and reliability tests. The multiple regression analysis alongside classical assumption tests consisted of multicollinearity, heteroscedasticity, normality, and linearity tests. The hypothesis testing applied the F test and t-test with the IBM SPSS version 26 program. The results showed that both performance allowance (X1) and work discipline (X2) had a positive and significant effect on employee performance (Y). *Keywords: Performance allowance, Work Discipline, and Performance.*

INTRODUCTION

The global economy is growing rapidly at an unpredictable rate. As science and technology become more sophisticated, organizations need to improve to meet challenges and unexpected changes. Furthermore, an organization requires efficient and effective resource management to survive an increasingly competitive market. Through talent management, organizations make efforts to manage and retain their employees. Therefore, the need for qualified personnel is increasing (Najoan, et al, 2018). According to Article 43 of the Manpower Law of Indonesia, a civil servant is a citizen who meets the stipulated requirements of appointment by an authorized official, and has other obligations to the state. The responsibility of the state is to appropriate the profession of civil servants (PNS) with applicable laws and regulations. A civil servant is considered a good job by many people due to three reasons: guaranteed retirement, stable income, and low risk of dismissal. Compared to other jobs, the monthly income of civil servants is the most stable, as it is guaranteed by the state.

The Employee Performance Bonus is given to employees based on their performance. When the task is completed, they receive a full cost allowance. Furthermore when the task is not accomplished perfectly, the performance-related rewards will fluctuate. Employees are required to have a high level

of work awareness. Disciplined employees do their jobs and follow the rules of the work environment without coercion. Consequently, an individual who possesses high discipline is obedient to the rules. These employees strive to work well to maximize time in carrying out their duties appropriate to their responsibilities. An agency strongly demands the obedience of its members to the laws and regulations governing the organization or agency. In other words, organizational goals are difficult to achieve without work discipline on the part of employees. Discipline is an attitude and willingness to comply with the norms and regulations. Good employee discipline accelerates organizational goals, but poor discipline creates obstacles and delays their achievement. Research by Karrolla and Nathasya (2018) entitled "The Influence of Work Performance and Work Discipline on Civil Servants' Performance in Aceh Civil Service Agency", concluded that work performance allowances and work discipline has a major impact on performance (Camp et al., 2021).

Discipline represents the state or respect of an employee towards the rules and regulations of an organization. Therefore, the ignorance and violation of regulations decreases employee work discipline. A high level affects organizational performance in terms of quality and quantity. As one of the variables that affect employee performance, this factor is directly related to work productivity as a comparison of input and output. High work discipline is required to convey good feelings to employees. This good atmosphere later creates a comfortable work environment and enables employees to feel at home, which directly influences employee productivity. Furthermore, employees will be active and ready to go to work and complete all tasks. Another factor that influences employee performance is the ability and motivation factor. These factors come from within such as ability, motivation, skills, and education. There are also external factors such as work climate (Camp et al., 2022), organizational culture, leadership, social security, and income level (Zanine, et al., 2019).

To improve the performance of civil servants, the government of North Minahasa Regency issued a policy as stated in Regent's Regulation no. 15 of 2020 on the Provision of Additional Income Based on Workload, Place of Work, Working Conditions, Profession Scarcity, Work Performance, and/or Other Objective Considerations for Civil Servants in the North Minahasa Regency Government for Fiscal Year 2000. Work allowances or additional income for employees and civil servants were given to enhance performance, discipline, service quality, and improve the welfare of Civil Servants based on the principle of meeting regional financial criteria and capabilities (Regent Regulation of the North Minahasa No 12 of 2020).

The purpose of providing additional allowances according to Article 15 Regent Regulation No. 12 of 2020 are: Motivating and increasing morale for Civil Servants to be more active and professional; Motivating Civil Servants working beyond the stipulated workload; Improving the performance of Civil Servants to work beyond their main duties and functions; Improving the welfare of Civil Servants; Improve employee discipline; Improve service quality.

Theoretical Review

Employee Performance

Achievement is the result of work goals that can be performed by individuals or groups in an organization. To achieve the goals of the organizations involved legally and appropriately with morals and ethics, it must be carried out following the respective authorities and responsibilities. Performance is the degree of achievement of a certain task. Its management is the overall activity carried out to improve the performance of a company or organization and includes each individual and company workgroup. Meanwhile, performance is the result of work or real behavior of an employee, depending on his role in the organization (Yullyanti, 2011).

Performance indicators include the quality of work reflecting a predetermined quality and improvement in labor standards, usually with increased skills and economic value. Production volume reflects an increase in the quantity units of activity that produce goods. Labor can be measured by adding the physical value of the previous output to the goods. Reliability reflects how a person completes the tasks assigned to them with high accuracy, motivation, and enthusiasm. The collaborative attitude reflects the high level of cooperation and attitudes towards superiors and other company employees (Tirtayasa, 2019).

Based on the definitions above, it is concluded that employee performance is the result of individual achievement in carrying out assigned tasks following predetermined criteria. Human resources are the most important factor in achieving good performance. Although the plan is well

prepared, if the people and employees who do it are not qualified and morally ready, the plans will be in vain. The work carried out by employees has to make a significant contribution to the company in terms of quality and quantity in the company's perception. This will attract significant benefits both presently and in the future. (Jamaluddin, Yunus, & Akib, 2017).

Performance Allowance

Sujatmoko (2007) stated that performance allowances are a means of motivation, which can be given intentionally to workers. Therefore, there is greater enthusiasm for achievement for the organization (Saleh, & Darwis, 2016). Humans tend to try harder if the remuneration received gives satisfaction to what is requested, as the incentives are an important driving tool ((Sunarsi, 2020), Najoan, Pangemanan, & Tangkere, 2018). According to the Regulation of the Minister of State Apparatus Empowerment and Bureaucratic Reform No. 63 of 2011, the performance allowance is a function of the successful implementation of bureaucratic reform based on the performance that was achieved by an individual employee. The performance of individual employees as referred to in paragraph (1) must be in line with the performance to be achieved by the organization. Meanwhile, the performance allowance variables as stated in Article 3 include: The level of achievement of the implementation of institutional bureaucratic reform; Value and class of position; Indicators and price of position value; Balancing factor; Provincial Performance Allowance Index.

Performance allowances are rewards given to employees as remuneration for contributions they make to the organization. Garry Dessler (2004) stated that the performance allowance is a reward for the work carried out by looking at the work performance itself (Riwukore, et al., 2021). Performance allowances are a means of motivation to move employees to work even harder to contribute to the achievement of organizational goals. These allowances involve goods or money outside of salary with consideration of the work carried out (Jensen, Duve, & Weary, 2015).

Davis and Newstrom (2001) stated that "employee performance" arises based on employee perceptions, opinions or views on work and its aspects, namely what interests and benefits can be provided by work and the environment" (Camp et al, 2022). Therefore, good performance is the result of optimal work, in accordance with organizational standards, and supports the achievement of goals. Improving employee performance advances the agency (organization) to survive in turbulent competition. Optimal performance is reflected in the factors that support employee welfare and work conditions. Furthermore, employee performance is the result of work in terms of quality, quantity, working time, and cooperation to achieve the goals that have been jointly set by the organization (Phytanza, & Burhaein, 2020). One way to enhance this is to give performance bonuses to civil servants. This enables them to be enthusiastic in carrying out their duties and responsibilities appropriately, quickly, and correctly (Muns, & Magowan, 2018).

Work Discipline

Work discipline is an employee's attitude and behavior towards organizational regulations. Intention can be interpreted as the desire to do something or the willingness to conform to the rules. Furthermore, attitudes and behavior in work discipline are characterized by various initiatives and willingness to obey the rules (Tentama, Dewi & Meilani, 2020). This implies that an individual with high discipline is not merely obedient to the rules rigidly, but also intends to follow organizational regulations (Roswirman, Elazhari, & Safrawali, 2021). Contextually, discipline involves three factors: time, rules, and responsibilities. Time discipline is an attitude or behavior that shows obedience to working hours which includes: attendance and compliance of employees during working hours, employees carrying out tasks on time and correctly. Furthermore, written and unwritten rules and regulations are enacted to ensure that the goals of an organization are achieved properly. It requires a loyal attitude from employees to the commitments that have been set. Loyalty means being obedient to rules and regulations and carrying out orders from superiors (Permana, Aima, Ariyanto, & Nurmahdi, 2019). It also involves the compliance of employees in using the completeness of uniforms as determined by the organization or company. One form of employee responsibility is the use and maintenance of equipment as well as possible. Proper use of equipment enables office activities to run smoothly. This is significant for determining the responsibility of an employee (Alhusaini, Kristiawan, & Eddy, 2020).

Anggraeni (2008) mentioned various aspects of work discipline, namely: Attendance, A person scheduled for work must be present on time without any excuses. Working time, The period when the worker concerned is present to start work, rest time, and end work. Printing working hours on attendance cards is a data source to determine the level of employee time discipline. Compliance with orders: Compliance is when a person does what he is told to do. Compliance with the rules: A series of rules enacted by the company for employees to comply will develop behavior that meets company standards. Work productivity: This includes producing more and better quality, with the same effort (Sitopu, Sitinjak, & Marpaung, 2021).

RESEARCH METHODS

This research used a quantitative approach to answer questions by carefully measuring certain variables and drawing generalizable conclusions regardless of time, situation, and a quantitative type of data collected. Proportional stratified random sampling is a non-uniform sampling technique that extracts samples from each sub-population by adjusting the sample randomly or arbitrarily, based on the number of members in each sub-population. Furthermore, the sampling procedure used a proportionally stratified random sample to test the staff population of the North Minahasa Education Office to obtain a representative sample.

The data collection method used in this survey was a questionnaire. This survey measured the variables by asking the subject or sample members as respondents closed questions and answer choices. The data obtained in this research was measured using a Likert scale at intervals of 15. The effectiveness and reliability of the questionnaire was tested before data collection. A questionnaire was considered valid if the explanation of the respondent involved something that was measured by the questionnaire. Furthermore, the validity of the research instrument was checked using significant figures, namely by comparing the r-count value (corrected total item correlation) with the r-table.

The data collection tool for test analyses applied the normality and homogeneity tests. Normality test was performed using the Kolmogorov-Smirnov one-sample test procedure. This test was used to provide more accurate information on whether the regression equation used was in accordance with the normal distribution. If the significance of the Kolmogorov-Smirnov normality test is greater than 0.05, the regression equation passes the normal distribution. Meanwhile, the multicollinearity test aims to determine whether the regression model detected a correlation between the independent variables. In a good regression model, there should be no correlation. The variables are not uniform if the independent variables are correlated.

A non-uniform dispersibility test was designed to determine conditions in which the distribution of factor variance or disturbance was not constant over a range of observations. Furthermore, the variance test was used to determine the nature of the variance. A homogeneity test was used to determine whether several population variances are the same or not. This was conducted as a prerequisite for the independent sample t-test and ANOVA analysis. The basic assumption of analysis of variance (ANOVA) is that the population variance is the same.

RESULTS AND DISCUSSION

Before the regression analysis of the research variables, prerequisite tests were first conducted. The goal is that the data used is suitable as a source of testing and the correct conclusions can be generated. Moreover, the prerequisite test has a normality test and a homogeneity test.

Normality test

A normality test is carried out to evaluate the distribution of data in a set of data or variables, regardless of whether the data is normally distributed. The normality test uses the Kolmogorov-Smirnov test to determine whether the data collected is normally distributed or taken from a normal population. Furthermore, the test criteria signified that the data is normal if the significance (Asymp. Sig. (2tailed)) is greater than 0.05.

Figure 1. Variable scatter points and normality cross-sections

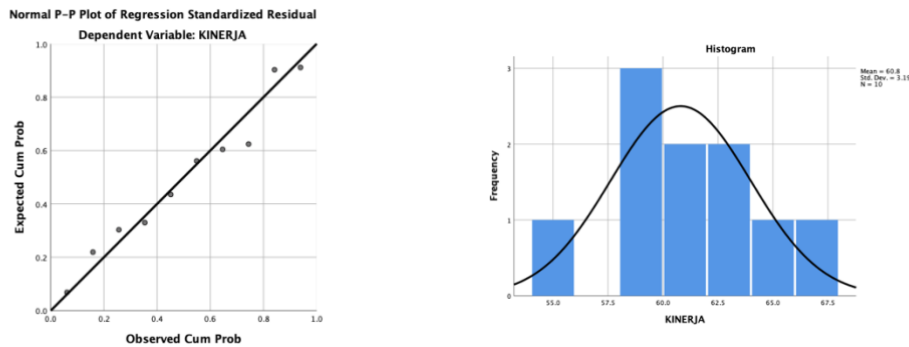


Table 1 The Normality Test results of Benefits on Performance
One-Sample Kolmogorov-Smirnov Test

	Allowance	Performance
N	10	10
Normal Parameters ^{a,b}	Mean	59.60
	Std. Deviation	4.115
Most Extreme Differences	Absolute	.164
	Positive	.104
	Negative	-.164
Test Statistic	.164	.125
Asymp. Sig. (2-tailed)	.200 ^{c,d}	.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Based on the table of Kolmogorov Smirnov test results, the effect of allowances on performance, the significance value (2-tailed) is $0.200 > 0.05$, indicating that the residual value of the influence of allowances on performance is normally distributed. Moreover, the data in the table is normally distributed, because the points spread around the diagonal line and follow the direction of the diagonal line as illustrated in Figure 1 above. On the other hand, the data is not normally distributed if the points spread far from the line, or do not follow the diagonal.

Table 2 Discipline Normality Test Results on Performance
One-Sample Kolmogorov-Smirnov Test

	Performance	Discipline
N	10	10
Normal Parameters ^{a,b}	Mean	60.80
	Std. Deviation	3.190
Most Extreme Differences	Absolute	.125
	Positive	.114
	Negative	-.125
Test Statistic	.125	.189
Asymp. Sig. (2-tailed)	.200 ^{c,d}	.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.

The results of the Kolmogorov Smirnov test on the effect on the significance value $0.200 > 0.05$ show that the residual value of the influence of allowance and discipline together on performance are normally distributed. In viewing the data, it is also necessary to review the distribution. Therefore, in this research, multicollinearity and heteroscedasticity tests were used.

Multicollinearity

The Multicollinearity test is conducted to determine whether there is a cross-correlation or collinearity between the independent variables of the regression model. The value of Tolerance and VIF (Variance Inflation Factor) describe their respective key variables in this test. Tolerance measures the selected independent variable which is not explained by other variables. Tolerance value >0.1 and $VIF < 10.00$ signifies that there is no multicollinearity.

Table 3 Multicollinearity Test Results

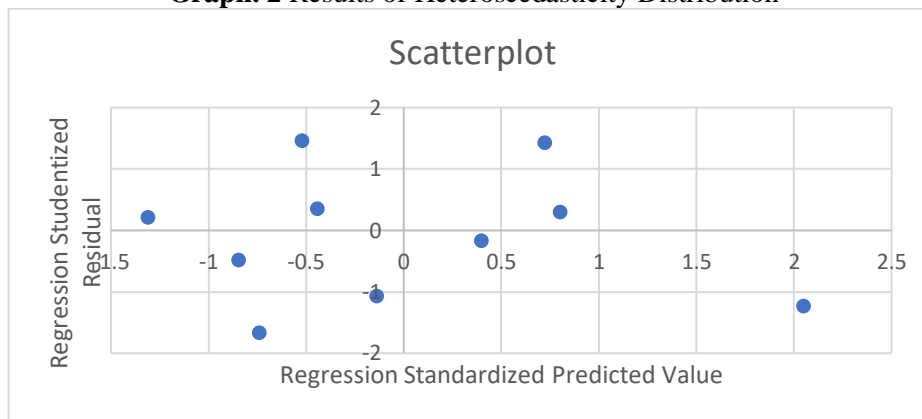
		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	27.284	21.239		1.285	.240		
	Allowance	.046	.255	.059	.180	.863	.931	1.074
	Discipline	.517	.324	.524	1.594	.155	.931	1.074

a. Dependent Variable: Performance

From the data table above, the two independent variables, namely benefits and discipline, have a VIF within the tolerance limit, no more than 4 or 5, which signifies no multicollinearity. In detail, the tolerance value of the allowance variable is 0.931 while the VIF value is 1.074. The value is greater than 0.10 and the VIF value is < 10.00 . Therefore, the allowance variable does not show multicollinearity. The X2 variable which is discipline, from the test results has a tolerance value of 0.931 and a VIF of 1.074. This value is greater than 0.10 and the VIF value is < 10.00 , therefore there was no multicollinearity in the discipline variable.

Heteroscedasticity

Graph. 2 Results of Heteroscedasticity Distribution



From the graph, the data distribution is random, which is the best model of the heteroscedasticity test. The data points were spread above and below or around the number 0. Moreover, the points do not collect just above or below, and the distribution of data points is not patterned or random. Therefore, the graph above fulfills the element that the data does not have heteroscedasticity symptoms.

Homogeneity Test

Table 4. Homogeneity Test Results
Anova

		Sum of Squares	df	Mean Square	F	Sig.
Discipline	Between Groups	77.400	7	11.057	1.301	.501
	Within Groups	17.000	2	8.500		
	Total	94.400	9			
Allowance	Between Groups	78.400	7	11.200	.303	.902
	Within Groups	74.000	2	37.000		
	Total	152.400	9			

Based on hypothesis testing, the significance value for the influence of discipline on performance is $0.501 < 0.05$. Therefore, there is an influence between X2 (discipline) on Y (performance). This shows that partially the hypothesis which says there is an influence of discipline on performance at the Education Office in North Minahasa is accepted. Likewise, with the X1 factor, the allowance has a sig. $0.902 > 0.05$. This signifies that the allowance significantly affects performance. Even the numbers produced in the table were approximate to the value 1. It means that benefits and performance have a very close relationship. Graphically, these two factors go hand in hand. If one of these factors increases, the other factor also increases. Vice versa, if the factor graph decreases, the other factors decrease.

Table 5. Homogeneity Test Results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.543 ^a	.295	.093	3.038

A. Predictors: (Constant), Discipline, Allowance

B. Dependent Variable: Performance

Based on the determination test table, the R Square is 0.295, which means that discipline has an effect of 29% on the performance. Meanwhile, the remaining 71% is influenced by other factors that were not examined in this research.

Table 6. Homogeneity Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	44.647	8.763		5.095	.001
	Discipline	.573	.099	.802	5.793	.001
	Allowance	.217	.091	-.329	-2.379	.049

a. Dependent Variable: Performance

Based on hypothesis testing, the significance value for the effect of allowances and discipline on performance is $.001 < 0.05$, the t-count of allowances is $5.793 > t$ -table 1.98 and the t-count value of discipline is $5.095 > t$ -table 1.98, therefore, H3 is accepted. This indicates there is an effect of X₁ (benefits), X₂ (discipline) on Y (performance). The hypothesis which states that there is an effect of allowances and discipline together on performance at the North Minahasa Education Office is partially accepted.

Allowance (X₁) on Performance (Y)

Based on the table, the coefficient $b_1 = 217$ is positive, indicating that the effect of the allowance variable on employee performance is 0.217 % ($0.217 \times 100\%$) and the stronger the allowance, the better the employee's performance. Moreover, the value of sig. = 0.049 is smaller than = 0.05, therefore the effect of the allowance variable on employee performance is significant. The first hypothesis (a) is; allowances have a positive and significant effect on employee performance at the North Minahasa Education office.

Discipline (X₂) towards Performance (Y)

Based on the table, the coefficient $b_1 = 573$ is positive, indicating that the influence of the discipline variable on employee performance is 0.573 % ($0.573 \times 100\%$). The stronger the discipline, the better the employee performance. Moreover, the value of $\text{sig.} = 0.001$ is smaller than $= 0.05$, therefore the effect of the discipline variable on employee performance is significant. The first hypothesis (a) is; discipline has a positive and significant effect on employee performance in the North Minahasa Education office.

The Effect of Benefits and Discipline on Performance

Table 7. Test Results of the Allowance and Discipline Variables on Performance
Anova^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	26.993	2	13.497	1.462	.295 ^b
	Residual	64.607	7	9.230		
	Total	91.600	9			

A. Dependent Variable: Performance

B. Predictors: (Constant), Disciplin, Allowance

Table 8. ANOVA Test Results
Model Summary^b

Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.543 ^a	.295	.093	3.038	.295	1.462	2	7	.035

A. Predictors: (Constant), Discipline, Allowance

B. Dependent Variable: Performance

The simultaneous regression was determined to have a sig. of 0.035 which is smaller than $= 0.05$, indicating that benefits and discipline together (simultaneously) significantly affect employee performance. Furthermore, $R = 0.543$ shows that the magnitude of the relationship between benefits and discipline together (simultaneously) with employee performance is 54.3% ($0.543 \times 100\%$). In the same table, $R^2 = 0.295$, which signifies that the effective contribution of predicting benefits and discipline variables simultaneously on employee performance is 54.3%, while the rest (45.7%) is determined by other variables outside the research model. Therefore, the third hypothesis, namely allowances and discipline, simultaneously has a positive and significant effect on employee performance.

DISCUSSION

The quality of work is the responsibility of every individual who works in an organization. This responsibility can be seen from each individual working well, achieving, enthusiastic, and giving their best contribution. This boosts the overall organizational performance, which is a reflection of individual performance. Furthermore, the North Minahasa Regency Education Office requires capable employees. This research showed that employees who were given the job can succeed. The ability of employees is the overall potential to carry out tasks based on knowledge, attitudes, experience, and education.

Performance involves work achievement, and is a comparison between work results that can be seen in real terms with work standards set by the organization. This research on the North Minahasa Regency Education Office showed that employees carry out functions appropriate with the main tasks. (tupoksi). Assignments given by leadership always observe at the knowledge and skills of employees to ensure

that the work given is properly carried out. The accuracy of Education Service Employees does not indicate perfection or extraordinary performance, but is based on the implementation of work that is appropriate with the main tasks and functions.

Allowance (X₁) on Performance (Y)

This research discusses the effect of allowances and discipline on employee performance at the North Minahasa Education Office. The data were sourced from questionnaires using simple and multiple linear regression methods. The test results of allowances on performance indicate a significant relationship. Contextually, the meaning of performance is the level of ability of employees in carrying out their main tasks and functions appropriate to the vision and mission. Employee performance is an important factor that should be considered by the agency. Employee performance affects the overall productivity of the organization. Furthermore, awarding of performance-related bonuses involve several factors, including the basic determinant, the amount of the bonus, the timing of the payout, and the penalty for deducting the bonus. The North Minahasa Education Office also intervenes when regulations affect grants, therefore grants are reduced under existing regulations. Moreover, factors that affect employee performance include promotion compensation and bonuses received.

The allowance provided by the North Minahasa Education Office is intended to improve employee performance, and is expected to be in line with encouraging results. Performance allowance is an implementation that provides reasonable compensation for work performance. In other words, they are compensation in form of additional income given to employees for their performance to boost morale. Salaries or benefits are the main motivation used to improve the expected performance of an organization. Therefore, the employees receive benefits as an incentive to achieve their organizational goals. These results are in line with the statement that allowances have a positive and significant effect on employee performance.

Compensation or benefits are the best engines related with employees to judge discipline. The better the discipline of employees, the higher the performance that can be achieved. Without good employee discipline, it is difficult for a company organization to achieve optimal results. This is because it reflects the level of personal responsibility for a given task. If the compensation and work discipline of employees are high then the performance of employees is also high, and vice versa if compensation and work discipline of employees are not given, then the performance of employees is also low. Therefore, if an employee wants to improve his performance, it is necessary to pay attention to benefits in the form of compensation. This will ensure that employees are disciplined in order to perform as expected.

Discipline (X₂) towards Performance (Y)

Discipline in the work environment is needed because it affects the achievement of organizational goals. It reflects a person's sense of responsibility for his obligations. Disciplined members have the benefit of serving both the organization and the members. Individuals who violate the disciplinary action of the North Minahasa Education Office will be subject to disciplinary action, and this regulation helps to improve the overall work performance. There are also other activities to support the performance of members of the North Minahasa Education Office. Therefore, this research analyzes the character of leadership and discipline to bring about change from the members (Jufrizen, 2021).

The hard work of employees at the North Minahasa Education Office will be rewarded in form of awards, usually with an increase in career and education levels. Performance appraisal is the basis for determining employees in carrying out their organizational tasks and responsibilities properly and correctly, as discipline affects overall performance. The results show that benefits and performance has a proven impact on the results of the decision test. As part of efforts to maintain civil service authority as well as make it a clean and authoritarian government organization, key obligations, prohibitions, and sanctions for non-compliance or breach of disciplinary rules should be in place (Ekhsan, 2019).

Sanctions on employees who are not punctual are necessary. Solidarity with others is more important than obeying the rules, and attendance according to the specified schedule affects employee performance. Furthermore, compliance with the rules is based on one's personality, not on the figure of

the leader. Skills in carrying out tasks and responsibilities will enhance productivity and work performance. Moreover, skills in using production tools effectively and efficiently will guarantee an increase in work productivity (Putri, et al, 2019).

Allowance (X₁) and Discipline (X₂) on Performance (Y)

The performance of employees in the North Minahasa Education office is affected by discipline and allowances. However, many other effects cause fluctuations in employee performance. This is due to the restrictions made to determine the right formula in exploring performance factors. Another reason for the existence of allowances and discipline is the dominant factor which influences performance compared to other factors. Incentives are the main captain for other factors such as discipline and employee performance. These three factors are closely related to the data that has been provided, and are correlated together (Lindberg, Tan, Yan & Starfelt, 2015). Therefore, the data is the result of the correlation path between the three factors, supplements, fields, and performance run. Benefits are closely related to many other factors which leads to the achievement of organizational and institutional goals. Based on the bivariate correlation calculation, there is a positive and significant relationship between the correlation coefficient value of employee initiatives and performance (Domínguez, et al, 2019). The higher the employee's initiative, the better the employee's performance. Conversely, the lower the employee's initiative, the lower the employee's performance (Arianty, 2015).

Employee performance is significantly influenced by the provision of performance bonuses. Therefore, the government may implement a gradual bureaucracy for all levels of civil servants through changes to the payroll system. Besides salary based on class, employee recruitment also provides additional income in return for current performance (Irawan, Maarif, & Affandi, 2015). This benefit is considered in terms of training and knowledge, experience required, the complexity of work, scope, type and nature of problems to be solved, assistance received, as well as responsibilities of mentoring/supervising others. The results of the questionnaire obtained data in form of an indicator description of each variable in-depth. The quality of satisfactory work results is more important than working quickly. The maximum number of jobs that can be carried out is correlated with the specified duration. Carrying out work in quantities to achieve performance targets takes precedence over the quality of work (Sriwidodo, & Haryanto, 2010).

The indicators of discipline present in the office appropriate the set working hours. Carrying out scheduled and structured activities help to prevent a messy schedule. Every employee has a priority work agenda to be carried out first, not randomly. Breakthrough efforts in work are always carried out by employees, therefore a degree of efficiency and effectiveness is achieved. Moreover, employees should be able to carry out their tasks without having to depend continuously on the existing system. The role of a leader is a significant influence on employee discipline. Leaders should have a universal attitude that overshadows their subordinates because exemplary leadership is the key. The leader will automatically become a role model for other employees. The attitude emitted by the leader is always a concern. An honest attitude in both speech and action has always been a guide for embracing employees. Moreover, leaders and employees are required to have the ability to create ideas for something new (Tirtayasa, 2019).

CONCLUSION

The analysis of the allowances and performance showed a significant relationship. Contextually, performance is the ability to achieve the goals appropriate with the vision and mission of the North Minahasa Education office. As benefits and performance are closely related, incentives are also a way to reward employees for finished work. The labor allowance provided by the North Minahasa Education Office is expected to improve employee performance. This allowance is expected to be in line with the encouraging results. Furthermore, the results of the correlation between allowances on performance is 0.217 which signifies that it has a significant effect.

Inappropriate compensation will ultimately cause loss of job attractiveness. This dissatisfaction eventually makes employees tense and reduces their best performance. Furthermore, benefit and discipline significantly affect overall performance. The results showed that the benefits and performance have a proven impact from the results of the decision test sig 0.573. This is also in line

with previous research. As part of efforts to maintain the authority of civil servants as well as make a clean and authoritarian government agency, the main obligations, prohibitions, and sanctions for non-compliance disciplinary rules should be in place.

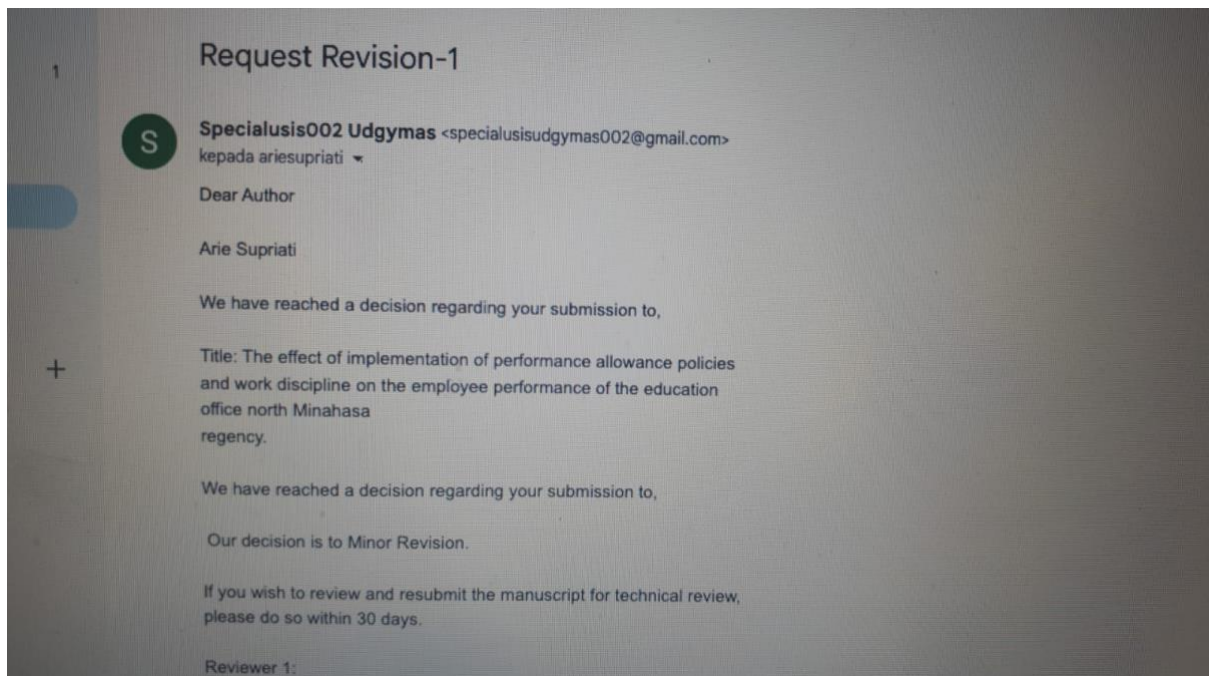
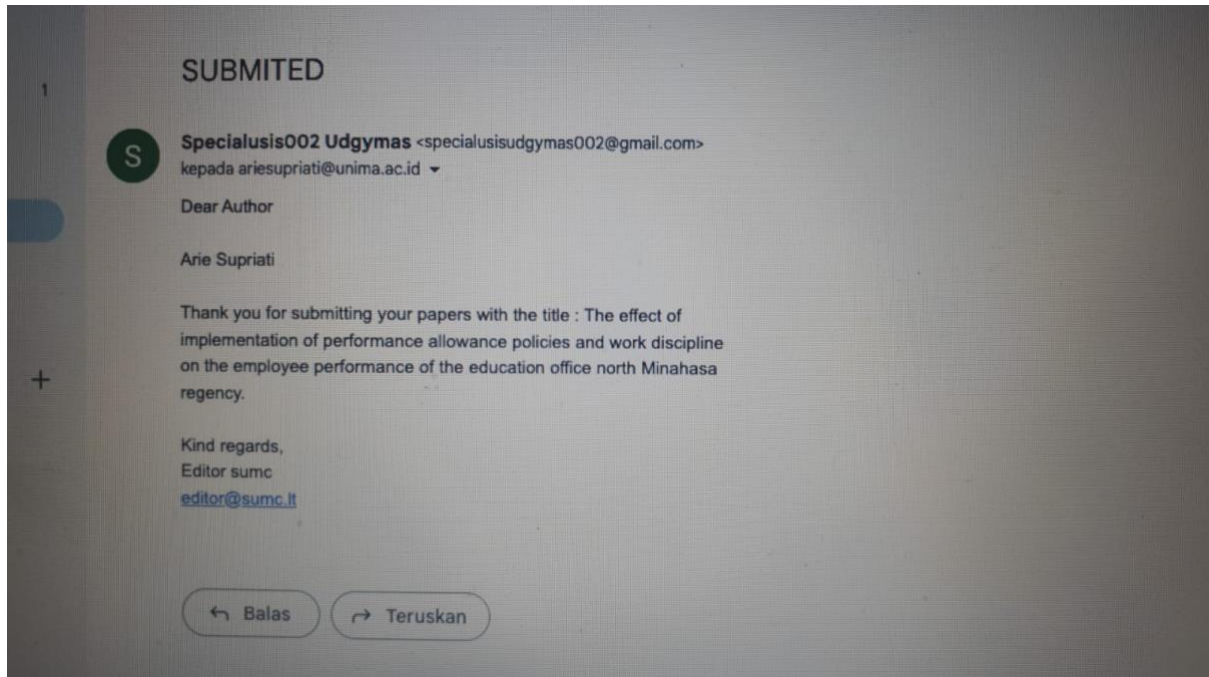
Allowances and discipline are the dominant factors that affect performance compared to other factors. The incentive is the main captain for various other related factors such as discipline and employee performance. Meanwhile, the benefits are closely related to many other factors. All these ultimately lead to the achievement of organizational and institutional goals. Based on the calculation of bivariate correlation, there is a positive and significant relationship in terms of the correlation coefficient between allowances and discipline on the performance of employees in the North Minahasa Education office. A significance value of 0.035 proved this correlation.

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