Analysis of Employee Performance in The Department of Education and Culture, Lubuklinggau City

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ABSTRACT

The aims of this research are to determine the impact of incentivizing, motivation, and discipline on the performance of The Department of Education and Culture of Lubuklinggau City employees simultaneously and partially. Qualitative method was used in this research, with 57 employees at The Department of Education and Culture of Lubuklinggau City as a sample. Multiple linear regression test, coefficient of determination test, f-test and t-test were used in this research as data analysis technique. The results obtained from partial test (t-test) proved that incentivization, motivation, and discipline each had a partially significant impact on employee performance at the office of The Department of Education and Culture of Lubuklinggau City where t (count) > t (table) and also sig 0,001 < 0,05. Incentives, Motivation, and Disciplines have simultaneously significant impact on employee performance, where t (count) > t (table) and also sig is 0,000 < 0,05. This research is an important contribution to the regulation of human resources in The Department of Education and Culture of Lubuklinggau City so. The determination of discipline, incentives, and motivation tends to be neglected in improving performance so that it is necessary to examine the relationship to performance in human resources, which is an important contribution of research.

Keywords: Disciplines, Employee Performance, Incentives, Motivation

INTRODUCTION

Zhang, Zhang, Forest, & Chen (2018) and Leitao, Pereira, & Goncalves (2019) described that the result of a series of worker behaviors that have positive and negative contribution to the achievement of organizational tasks is performance. Performance output is strongly influenced by ability, motivation, and opportunity (Vermeeren, et al., 2014). Employee performance is a display of business achievement level and the goals or objectives of implementing the vision, mission, and strategic plans of organization indicating the successful implementation of the activities and policies set. To achieve good employee performance requires discipline because employee discipline affects the order in their main tasks and functions to achieve the organization’s goals and objectives that have been set. Discipline can be carried out well if it is supported by a conducive and consistent organizational environment from employees and leaders (Thaief, Baharuddin, Priyono, & Idrus, 2015).
Self-discipline has a very big role in achieving organizational goals. Through self-discipline, an employee not only respects himself but also respects others. For example, employees carry out their duties and authorities without supervisory, basically, the employees are aware of carrying out the responsibilities they have assumed. Self-discipline will also have an impact on the work environment, by applying self-discipline it will facilitate group activities. Indiscipline in one work field will hamper other work fields which in turn will have an impact on the performance of a field and organization (Mankunegara & Waris, 2015).

The State Civil Apparatus (in Indonesia: ASN) as the main human resource for national development has not been able to fulfill the responsibilities due to poor performance. Riwukore (2010) stated that the quality of human resources in Indonesia who are not able to compete, having low motivation and discipline, having a weak and uneven work culture is an accumulation of poor ASN performance. The Ministry of Administrative and Bureaucratic Reform of the Republic of Indonesia reported the achievement of ASN performance until 2018, there were still 30% or 1.35 million ASN whose performance is classified as poor (Antoni, Angga, & Akmal, 2018). This report does not seem that different from the research report PERC (Political and Economic Risk Consultancy) in 1999 that Indonesia became one of the worst countries in the field of bureaucracy in the world with a score of 8.0 out of 10 for the worst (Komara, 2019). Institute for Management of Development, Swiss, World Competitiveness Book in 2007 reported the results of a survey related to work productivity in relation to performance in 2005 which resulted in Indonesia's labor productivity ranking at position 59 out of 60 countries surveyed, or even lower than in 2001 which reached 46, far from other Asian countries like Singapore (1), Thailand (27), Malaysia (28), Korea (29), China (31), India (39), and the Philippines (49). Low discipline also affects performance so that Indonesia is only in the last rank, namely 60th based on economic performance in 2005, Business Efficiency (59), and Government Efficiency (55). One of the dominant factors affecting is the payroll system for ASN which is applied in Indonesia which refers to the very low basic salary system.

One of the ways taken by the Indonesian government to improve the achievement and quality of performance and employee welfare is through salary increases and allowances. Based on the Decree of the Minister of Administrative and Bureaucratic Reform Number B / 3563 / M.PANRB / 11/2005 in accordance with Presidential Decree Number 15 of 2015 concerning the Bureaucratic Reform Steering Committee and the National Bureaucratic Reform Team in 2015-2019, Article 3 Paragraph (3), The Bureaucratic Reform Team has accepted the proposal for an increase in allowances. The total allowance fund for several government ministries/agencies in Indonesia is Rp. 1.9 million - 26 million per month (Annas, 2015). Additional income guarantee for ASN in the form of compensation and remuneration is also guaranteed in Government Regulation Number 58 of 2005, Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 13 of 2006, and Minister of Home Affairs Regulation Number 59 of 2007 concerning Regional Financial Management. The point of these regulations is local governments can supply additional income to civil servants based on objective considerations, paying attention to regional financial capacity, obtaining approval from The Legislative Office, and paying attention to ASN performance needs. With this compensation, it is hoped that employees can work optimally with good service and performance.

Based on the regulations described above, The Lubuklinggau City Government issued the Lubuklinggau Mayor Decree Number 61/KPTS/BKD/2018 about change
the Lubuklinggau Mayor Decree Number 50 of 2013 Regarding the Additional Income of Lubuklinggau City Government Employees. The issuance of this regulation aims to increase the welfare of ASN based on workload, place of duty, working conditions, scarcity of professions, and work performance. One of the Regional Apparatus Organizations as the implementer is The Department of Education and Culture who have reviewed and implemented the provision of additional employee income for CPNS and ASN. This agency has 57 employees outside of the teaching staff who are assigned and work to provide services related to the education sector in the City of Lubuklinggau. The choice of this agency as a place and object of research is because The Department of Education and Culture of Lubuklinggau City is the largest user of the APBN and APBD budgets. According to Riwukore, Susanto, Manafe, Habaoara, & Miramangngi (2019) that education funds but education salaries and official education costs must be allocated a minimum of 20% of the state expenditure budget and regional revenue budget. This is also stated in Article 49 paragraph (1) of Constitutions 20 of 2003 concerning the National Education System.

ASN in the Regional Work Units in the Lubuklinggau City Government according to the results of the assessment of the Ministry of State Apparatus Empowerment and Bureaucratic Reform to the performance accountability of the Lubuklinggau City Government agencies resulted in poor performance (category C) of the target to be achieved, namely B (good category) in the last 4 years (2016-2019). The results of the performance accountability system of the Lubuklinggau City Government agencies can be seen in Table 1.

Table 1. Results of the Performance Accountability System of Lubuklinggau City Government Agencies

<table>
<thead>
<tr>
<th>No.</th>
<th>Year</th>
<th>Rating</th>
<th>Result</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>2016</td>
<td>C</td>
<td></td>
<td>That's enough</td>
</tr>
<tr>
<td>2</td>
<td>2017</td>
<td>C</td>
<td></td>
<td>That's enough</td>
</tr>
<tr>
<td>3</td>
<td>2018</td>
<td>C</td>
<td></td>
<td>That's enough</td>
</tr>
<tr>
<td>4</td>
<td>2019</td>
<td>CC</td>
<td></td>
<td>Pretty good</td>
</tr>
</tbody>
</table>

Source: Bappeda Agencies of Lubuklinggau City 2019

The report from the Lubuklinggau City Inspectorate Agencies in 2019 stated that the level of employee discipline is still in low level, especially in the environment The Department of Education and Culture of Lubuklinggau City. The low level of employee awareness of the importance of attendance and discipline is allegedly an inhibiting factor for government performance, especially in The Department of Education and Culture of Lubuklinggau City. Even though there have been government efforts to stimulate employee awareness through electronic attendance, it has not shown a positive value. It is hoped that the provision and addition of incentives in accordance with the mechanism in Permendikbud Number 10 of 2018 concerning Technical Guidelines for Distribution of Professional Allowances, Special Allowances, and Additional Income for Regional Civil Servant Teachers can stimulate increased motivation and discipline of employees to perform well. The existence of incentives or additional (rewards) that are given or increased affects the increase in performance. The incentive or reward is a compensation for employee performance achievement. Sari and Touana (2017) states that creating a good and healthy organizational condition and maintaining employee commitment, then employee satisfaction is an important aspect of the organization, compensation has an important value because compensation represents the organization's efforts to maintain and improve the welfare of their employees. Furthermore, it was reported that experience shows that inadequate compensation can reduce work
performance, work motivation, and employee job satisfaction, and even has potential for employees to leave the organization. Thus the existence of rewards, allowances, and incentives can motivate employees to improve employee performance. Field findings in the Lubuklinggau City Government indicate that the low performance, discipline, and motivation of employees are influenced by the level of uneven welfare of the apparatus.

Literature Review

Performance
Vermeeren, et al. (2014) stated that performance is an interaction function of three things, namely ability (A), motivation (M), and opportunity (O). Thus the performance can be arranged into a formula $= f(A \times M \times O)$ which means that performance is a function of ability, motivation and opportunity. Meanwhile Udin & Yuniawan (2020) argued that performance is a person's success in finishing the task. Chien, Mao, Nergui, & Chang (2020) said that performance is the result obtained by a person or group of people in an organization, in line with their respective authorities and responsibilities in an effort to achieve the organization's goals concerned legally, not breaking the law and in accordance with morals and ethics. Performance can also be interpreted as the results obtained by an organization whether the organization is profit or nonprofit oriented which is generated over a period of time. Zehir, Gurol, Karaboga, & Kole (2016) said that performance is the result of work that has a strong relationship with the organization's strategic objectives, customer satisfaction and capable in making an economic contribution. Zehir, Gurol, Karaboga, & Kole (2016) defined performance as a description of achievement level of the implementation of an activity, program and policy in realizing the organization's goals, objectives, mission and vision contained in the formulation of a strategic scheme.

Discipline
According to Thoman & Lloyd (2018), work discipline can be interpreted as the implementation of management to reinforce organizational guidelines. Work discipline used by managers to communicate with their members. The purpose is to increase someone’s compliance with applicable social rules and norms. According to Salamon and Mesko (2016), discipline is a person’s awareness and willingness to obey all organizational rules and prevailing social norms. Discipline must be enforced in an organization, without discipline, it is difficult for organization to achieve their goals. Discipline can also be interpreted as a process of exercising self-control to work effectively, efficiently, and productively. The purpose of discipline is the exercise of self-control to increase work performance so that organizational goals are achieved.

Providing Incentives / Additional Employee Income
The basic motivation for most people to become employees of a certain organization is to earn a living and, in the end, expect to receive certain rewards (Lazear, 2018). The rewards can be in the form of salary, compensation, or incentives. According to Oloke, Oni, Babalola, & Ojelabi (2017), the incentive is something that stimulates interest in work. Other experts also define incentives as a motivation that encourages employees to work optimally, which is intended to earn additional income beyond predetermined salary (Cainarca, Delfino, & Ponta, 2019). The provision of incentives is intended to meet the needs of employees and their families (Shaw & Gupta, 2015). Thus, the term incentive system is generally used to describe wage payment plans that are linked directly or indirectly to various employee performance standards or organizational profitability.

Motivation
Motivation comes from the Latin word “movere” which means impulse, driving force
that causes an action or deed (Riwukore, 2010). Literally motivation means giving a motive. Someone doing an action generally has a motive. Oloke, Oni, Babalola, and Ojelabi (2017) stated work motivation as the willingness to make high efforts to achieve organizational goals that are adjusted by the ability to meet certain individual needs. Bastari, Ali and Hamidah (2020) argued that work motivation is psychological processes that generates and direct behavior towards goal. According to Dung & Thang (2019), work motivation describes the strength within the individual that explain the level, direction, and persistence of effort expended adequately. While Pakdel (2013), motivation can be described as the human inner force that upon stimulation causes a person to react in a particular way.

**Hypothesis Framework**

**H1.** Providing incentives / additional employee income has a positive effect to employee performance at The Department of Education and Culture of Lubuklinggau City. Shaw & Gupta (2015) argued that incentives are additional rewards given to certain employees whose performance is above the standard performance. Incentives used to support the fair principle in providing compensation; 2) Runtuwarouw (2019) argues that incentives are rewards given to motivate workers so that their work productivity is high; 3) Novianty & Evita (2018), argues that incentives are incentives offered to employees to carry out work according to or higher than predetermined standards; 4) Cainarca, Delfino, & Ponta (2019) incentives are one type of reward associated with work performance; 5) Cainarca, Delfino, & Ponta (2019) states that an incentive is additional salary given to employee at certain time in the form of a higher base salary, usually based exclusively on individual performance.

**H2.** Work motivation has a positive effect to employee performance at The Department of Education and Culture of Lubuklinggau City. Fernet, Guay, Senécal, & Austin (2012) suggest that motivation is a motive that is associated with a person’s desire to do something or not. Motivation is generally divided into intrinsic and extrinsic motivation. Intrinsic motivation is the type associated with personal fulfillment, pleasure and personal enjoyment. Extrinsic motivation occurs when people are triggered by external factors to explore or challenge them to do something in order to achieve a reward.

**H3.** Work discipline effects employee performance positively at The Department of Education and Culture of Lubuklinggau City. Discipline is an obedient attitude and service behavior which are orderly to the rules that have been set in the task. Yuliandi & Tahir (2019) revealed that discipline is a person’s willingness to obey the applied norms around them attitude.

**H4.** The provision of incentives / additional employee income, work motivation and discipline have simultaneously significant positive effect to employee performance at The Department of Education and Culture of Lubuklinggau City.

The framework of the above hypothesis is carried out in partial form, which means that testing between variables X1 toward variable Y, variable X2 toward variable Y, variable X3 toward variable Y, and simultaneously, which means that this test is carried out jointly between variables X1, X2, and X3 toward variable Y and presented in figure form, can be seen in Figure 1.
RESEARCH METHOD

This research used quantitative methods with the Statistical Package for Social Science (SPSS) version 21.0 as the instrument analysis. The questionnaire was given to employees who work at The Department of Education and Culture of Lubuklinggau City. The questionnaire-based data will be tabulated and tested for the instrument. Making a validity test and a reliability test was the next process. According to Sugiyono (2017) population is a generalization area that consists of objects or subjects that has certain qualities and characteristics to be examined and studied. In this research, the population was employees at The Department of Education and Culture of Lubuklinggau City. There are 57 people who work in it, who are saturated samples so that all populations are sampled. Likert scale was used to measure a person’s or group’s attitudes, opinions, and perceptions people about social phenomena. The process of collecting data required in this discussion through two stages of research, namely: (1) library research, is conducted to search...
for and obtain secondary data and theoretical data related to the research being carried out. Literature study is carried out by studying the literature, research journals, lecture materials and other sources related to research. (2) field research), in this case the author collects the necessary data by making direct observations at the Department concerned, either through observations / interviews and distributing questionnaires to employees. This technique is used when the researcher intends to predict the state (fluctuation) of the dependent variable, if two or more independent variables as predictor factors are manipulated (increase and decrease in value). So multiple regression analysis will be carried out if the number of independent variables is at least two (Riwukore, 2010).

The formula is: \[ Y = a + b_1X_1 + b_2X_2 + \ldots + b_3X_3 + e \]

Where: 
- \( Y \) (Employee performance),
- \( a \) (Constant numbers with value of \( Y \) if \( b_1, b_2, b_3, \) and \( e = 0 \)),
- \( b_1, b_2, b_3 \) (Regression coefficient),
- \( X_1 \) (Incentive variable score),
- \( X_2 \) (Motivation variable score),
- \( X_3 \) (Discipline variable score), and
- \( E \) (Error).

RESULTS AND DISCUSSION

Results

Table 2. Profile of gender and employee education at The Department of Education and Culture of Lubuklinggau City

<table>
<thead>
<tr>
<th>Classification of Respondents</th>
<th>Total</th>
<th>Percent (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gender</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Male</td>
<td>32</td>
<td>54</td>
</tr>
<tr>
<td>Female</td>
<td>25</td>
<td>46</td>
</tr>
<tr>
<td>Education Level</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SMA</td>
<td>5</td>
<td>9</td>
</tr>
<tr>
<td>S1</td>
<td>32</td>
<td>56</td>
</tr>
<tr>
<td>S2</td>
<td>17</td>
<td>30</td>
</tr>
<tr>
<td>S3</td>
<td>3</td>
<td>5</td>
</tr>
</tbody>
</table>

Source: Data Processed Results for 2020

Data Table 1 shows that the gender of employees is dominated by male workers and followed by female workers. This proves that The Department of Education and Culture of Lubuklinggau City has the highest number of male employees. Likewise with the latest education, it can be seen that the latest education of employees of The Department of Education and Culture of Lubuklinggau City is dominated by 32 graduates of S1, 17 graduates of S2, 5 high school students, and 3 S3 graduates. This proves that The Department of Education and Culture of Lubuklinggau City has paid attention to the educational background of employees in their work environment.

Data Validity Test

In this validity test, 57 respondents were used then calculated with the Pearson product moment formula, then comparing \( r \) count with \( r \) table, the value of \( r \) table was determined in this validity test of 0.632 obtained from table \( r \), \( df = n-2 \) at the 0.05 level. Dari From 60 per item statements, it is found that the incentives, motivation, and discipline in this research have the correct item total correlation < 0.05, so it can be concluded that 2 of the 60 statements to measure performance at The Department of Education and Culture of Lubuklinggau City have a valid value. This means that the use of a questionnaire in the data collection of this research is that the statement items compiled are abash statements, so that several indicators on each variable can be included in this research.
Reliability Test
The reliability value of the Cronbach alpha variable for incentives, motivation, discipline and performance is as follows: (1) The Cronbach Alpha value of the Incentive variable is 0.911 > 0.6. This shows that the research instrument in the form of a questionnaire is reliable. (2) The Cronbach Alpha value of the motivation variable is 0.908 > 0.6. This shows that the research instrument in the form of a questionnaire is reliable. (3) Cronbach Alpha value of variable Job satisfaction 0.910 > 0.6. This shows that the research instrument in the form of a questionnaire is reliable. (4) The Cronbach Alpha value of the performance variable is 0.894 > 0.6. This shows that the research instrument in the form of a questionnaire is reliable.

Normality Test Results
The normality test used is the Kolmogorov Smirnov test, where the data results are stated to be normal if the Asymp value Sig (2-tailed) shows significance (> 0.05). The results can be seen in Table 3 below:

Table 3. Normality test results

<table>
<thead>
<tr>
<th></th>
<th>Giving Incentives (X1)</th>
<th>Motivation (X2)</th>
<th>Discipline (X3)</th>
<th>Employee Performance (Y)</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>57</td>
<td>57</td>
<td>57</td>
<td>57</td>
</tr>
<tr>
<td>Normal Parametersa,b</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mean</td>
<td>59,54</td>
<td>59,05</td>
<td>60,53</td>
<td>60,56</td>
</tr>
<tr>
<td>Std. Deviation</td>
<td>5,779</td>
<td>4,838</td>
<td>5,050</td>
<td>3,546</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Absolute</td>
<td>.102</td>
<td>.127</td>
<td>.125</td>
<td>.104</td>
</tr>
<tr>
<td>Positive</td>
<td>.102</td>
<td>.098</td>
<td>.112</td>
<td>.072</td>
</tr>
<tr>
<td>Negative</td>
<td>-.063</td>
<td>-.127</td>
<td>-.125</td>
<td>-.104</td>
</tr>
<tr>
<td>Kolmogorov-Smirnov Z</td>
<td>.772</td>
<td>.961</td>
<td>.945</td>
<td>.783</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>.590</td>
<td>.315</td>
<td>.334</td>
<td>.571</td>
</tr>
</tbody>
</table>

Source: Data Processed Results for 2020

Table 3 results of the normality test above shows the value of "Asymp. Sig. (2-tailed)" for the Incentive Giving variable (X1) of 0.590, and the value of "Asymp. Sig. (2-tailed)" Motivation variable (X2) of 0.315. Meanwhile, the value of "Asymp. Sig. (2-tailed)" for the Discipline variable (X3) is 0.334, and the value of "Asymp. Sig. (2-tailed)" Employee Performance variable (Y) is 0.571. All values of "Asymp. Sig. (2-tailed)" for each variable show that it is greater than 0.05. So, it can be concluded that the normality test is fulfilled and the data can be said to be normal.

Multicollinearity Test Results
To detect multicollinearity, it can be seen from the Value Inflation Factor (VIF). If the VIF value (> 10), multicollinearity occurs. Conversely, if VIF (<10), multicollinearity does not occur. The analysis results can be seen in Table 4.

Table 4. Multicollinearity test results

<table>
<thead>
<tr>
<th>Model</th>
<th>Collinearity Statistics</th>
<th>Tolerance</th>
<th>VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1 Giving Incentives (X1)</td>
<td></td>
<td>.855</td>
<td>1.170</td>
</tr>
<tr>
<td>Motivation (X2)</td>
<td></td>
<td>.610</td>
<td>1.640</td>
</tr>
<tr>
<td>Discipline (X3)</td>
<td></td>
<td>.595</td>
<td>1.679</td>
</tr>
</tbody>
</table>

Source: Data Processed Results for 2020
Table 4 above shows that the multicollinearity test results are known from the VIF value for each predictor. The incentive variable obtained a VIF value of 1,170 <10 and the motivation variable obtained a VIF value of 1,640 <10. Meanwhile, the discipline variable obtained a VIF value of 1,679 <10. All VIF values for each predictor value only ranged from 1 to 10. So, it can be concluded that multicollinearity does not occur and the multicollinearity test is fulfilled.

**Heteroscedasticity Test Results**

For the heteroscedasticity test using the Scatterplot regression model graph, the results can be seen in Figure 2 below:

**Figure 2. Scatter Plot for giving incentives, motivation, discipline, and performance**

In Figure 2 above, it can be seen that heteroscedasticity does not occur because there is no clear pattern and the dots spread above and below or the data spreads over all fields. So, it can be concluded that the heteroscedasticity test is fulfilled.

**Multiple linear regression analysis**

**Table 5. Results of Multiple Linear Regression, Incentives, Motivation and Discipline to Employee Performance**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>21,319</td>
</tr>
<tr>
<td>Giving Incentives (X1)</td>
<td>1,186</td>
<td>.059</td>
</tr>
<tr>
<td>Motivation (X2)</td>
<td>2,200</td>
<td>.084</td>
</tr>
<tr>
<td>Discipline (X3)</td>
<td>2,270</td>
<td>.081</td>
</tr>
</tbody>
</table>

Source: Data Processed Results for 2020

Table 5 above shows the results of the multiple linear regression test to obtain the regression equation, namely:
Y = 21,319 + 0.186 X₁ + 0.200 X₂ + 0.270 X₃

From the regression value equation shows that, the constant value obtained is a = 21,319 units. That is, if the independent variable of Incentives (X₁), Motivation (X₂), and Discipline (X₃) is 0, then the Employee Performance (Y) is 21,319 units. The value of the incentive-giving variable regression coefficient obtained is b₁ = 0.186 units. This means that if the other independent variables have a fixed value and the Incentive Giving variable has increased, then Employee Performance will increase by 0.186 units. The regression coefficient value of the Motivation variable obtained is b₂ = 0.200 units. This means that if the other independent variables are fixed in value and the Motivation variable has increased, then the employee performance will increase by 0.200 units. The regression coefficient value for the Discipline variable obtained is b₃ = 0.270 units. That is, if the other independent variables are fixed in value and the Discipline Variable has increased, then Employee Performance will increase by 0.270 units.

Result of the coefficient of determination

Table 6. Results of the coefficient of determination on Incentives, Motivation and Discipline to Employee Performance

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.762*</td>
<td>.580</td>
<td>.557</td>
<td>2,361</td>
</tr>
</tbody>
</table>

Source: Data Processed Results for 2020

Table 6 above shows that the value of R Square (R²) is 0.580 or 58%. This shows that the percentage of the contribution of the influence of the independent variables (Incentives, Motivation and Discipline) on the dependent variable (Employee Performance) is 58%. The rest (100% - 58%) which is 42% is influenced by other variables not examined in this research.

F Test Results

Table 7. F test results (simultaneous) providing incentives, motivation and discipline on employee performance

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Regression</td>
<td>408,609</td>
<td>3</td>
<td>136,203</td>
<td>24,435</td>
<td>.000b</td>
</tr>
<tr>
<td>1</td>
<td>Residual</td>
<td>295,426</td>
<td>53</td>
<td>5,574</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>704,035</td>
<td>56</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Source: Data Processed Results for 2020

Table 7 shows, the value obtained is F_{\text{count}} = 24.435 > F_{\text{table}} (57-3-1 - 53) = 2.78 with a significant value of 0.000 <0.05. This means that the independent variables of incentives, motivation, and discipline have a significant effect simultaneously on the dependent variable on employee performance pada Dinas Pendidikan dan Kebudayaan Kota Lubuklinggau.
Discussion

The Effect of Incentives to Employee Performance

The results showed that from a simple linear regression test for the variable giving incentives to employee performance at The Department of Education and Culture of Lubuklinggau City obtained a simple regression equation: $Y = 21,319 + 0.186 X_1 + 0.200 X_2 + 0.270 X_3$. This equation shows that the constant value obtained is $a = 21,319$ units. That is, if the independent variable providing incentives ($X_1$) is 0, then the employee's performance ($Y$) is 21,319 units. Meanwhile, the regression coefficient value of the incentive-giving variable obtained was $b = 0.186$ units. That is, if the incentive-giving variable ($X_1$) has increased, the employee performance value ($Y$) will increase by 0.186 units. So, it can be concluded that, from the results of the simple regression test, the variable incentives for employee performance only contributed to an increase of 0.186 units. Furthermore, the test results of the correlation coefficient ($r$) between the independent variable giving incentives and the dependent variable employee performance, the value obtained is 0.529. This means that the relationship between the independent variable giving incentives ($X_1$) and the dependent variable employee performance ($Y$) can be partially said to be moderate, namely 0.529 because the value is in the coefficient interval 0.40 - 0.599. The first hypothesis of this study is “giving incentives / additional employee income has a positive effect to employee performance at The Department of Education and Culture of Lubuklinggau City” proven correct and the hypothesis is accepted. The results of this research are also supported by opinions Oloke, Oni, Babalola, & Ojelabi (2017) bahwa incentive is something that stimulates interest in work. Lazear (2018) reporting that the incentive to be the basic motivation for most people to become employees in a particular organization is to earn a living which in the end will expect to receive a certain reward. The rewards in question can be in the form of salaries, compensation or incentives. So, it is concluded that the provision of incentives / additional income for state civil servants is a tool used as an incentive to improve performance and maintain employee performance so that their work can be carried out properly and incentives are in accordance with predetermined standards.

Effect of Motivation to Employee Performance

The results showed that from a simple linear regression test for the motivation variable to employee performance at The Department of Education and Culture of Lubuklinggau City, a simple regression equation was obtained: $Y = 21,319 + 0.200 X_2$. This equation shows that the constant value obtained is $a = 21,319$ units. That is, if the independent variable motivation ($X_2$) is 0, then the employee performance ($Y$) is 21,319 units. Meanwhile, the regression coefficient value of the Motivation variable obtained was $b = 0.200$ units. That is, if the motivation variable ($X_2$) has increased, then the employee performance ($Y$) will increase by 0.200 units. So, it can be concluded that, from the results of the simple regression test, the motivation variable for employee performance only contributes to an increase of 0.200 units. Furthermore, the test results of the correlation coefficient ($r$) between the independent variable motivation and the dependent variable employee performance, the value obtained is 0.608. This means that the relationship between the independent variable motivation ($X_2$) and the dependent variable employee performance ($Y$) is partially strong, which is 0.608 because the value is in the coefficient interval of 0.60 – 0.799, positive on the performance of employees at The Department of Education and Culture of Lubuklinggau City,” the truth is proven and the hypothesis is accepted. The results of this study are also supported by the opinion of Oloke, Oni, Babalola, & Ojelabi (2017) that work motivation is the willingness to carry out high efforts to achieve organizational goals conditioned by the ability to meet certain individual needs. So, it can be concluded that motivation
is a condition that moves people towards a certain goal, and wants to workoptimally so that goals can be achieved properly. As well, as energy to generate impulses in oneself and as an influential condition to generate, direct and maintain work-related behavior.

Effect of discipline to employee performance
The results showed that from a simple linear regression test for disciplinary variables on employee performance at The Department of Education and Culture of Lubuklinggau City, it was obtained a simple regression equation: \( Y = 21,319 + 0,270 \times 3 \). This equation shows that the constant value obtained is \( a = 21,319 \) units. That is, if the discipline-free variable (\( X3 \)) is 0, then the employee's performance (\( Y \)) is 21,319 units. Meanwhile, the discipline variable regression coefficient value obtained is \( b = 0,270 \) units. That is, if the discipline variable (\( X3 \)) has increased, the employee performance value (\( Y \)) will increase by 0,270 units. So, it can be concluded that, from the simple regression test results, the discipline variable on employee performance only contributes to an increase of 0,270 units. Furthermore, the test results of the correlation coefficient (\( r \)) between the independent variable of discipline and the dependent variable of employee performance, the value obtained is 0,660. This means that the relationship between the discipline-free variable (\( X3 \)) and the dependent variable on employee performance (\( Y \)) is partially strong, namely 0,660 because the value is in the coefficient interval 0,60 - 0,799. The third hypothesis of this research is "work discipline has a positive effect on employee performance at The Department of Education and Culture of Lubuklinggau City" proven correct and the hypothesis is accepted. The results of this research are also supported by the opinion of Yuliandi & Tahir (2019) which states that discipline is an attitude of a person's willingness to obey the prevailing norms around them. Thus, discipline is the key to an organization to achieve the goals. Discipline can also be interpreted as a process of exercising self-control to work effectively, efficiently, and productively.

Effect of Incentives, Motivation, and Discipline to Employee Performance
The result of determination coefficient (\( R^2 \)) from the independent variable (giving incentives, motivation and discipline) to the dependent variable (employee performance), obtained value of R Square (\( R^2 \)) is 0,580 or (58%). This shows that the percentage of the influence of the independent variables (giving incentives, motivation and discipline) to the dependent variable (employee performance) is 58%. As much as 42% is influenced by other variables which were not examined in this research. It can be concluded that if changes are made jointly, the independent variables of providing incentives, motivation, and discipline can affect to employee performance at the same time at The Department of Education and Culture of Lubuklinggau City is 58%. The results of the fourth hypothesis test of the F test (simultaneous) variables of incentives, motivation, and discipline on employee performance at The Department of Education and Culture of Lubuklinggau City indicates that the value obtained is \( F_{\text{count}} = 24,435 > F_{\text{table}} (57-3-1=53) = 2,78 \) with significance value 0,000 < 0,05. This shows that the independent variables of incentives, motivation, and discipline have a significant effect simultaneously on the dependent variable of employee performance at The Department of Education and Culture of Lubuklinggau City. The results of the F test (simultaneous) prove that, the seventh hypothesis of this study is "providing incentives / additional employee income, work motivation and discipline have a significant positive effect to employee performance at The Department of Education and Culture of Lubuklinggau City" proven correct and the hypothesis is accepted. The results of this study are in accordance with the research report from Frengki, Hubeis, & Affandi (2017) and Andisi & Uhing (2018) that the provision of incentives such as allowances and life insurance, motivation, and discipline can simultaneously improve employee performance.
CONCLUSIONS

The results showed that the provision of incentives, motivation and discipline together or partially had a significant and positive effect on employee performance at The Department of Education and Culture of Lubuklinggau City, but discipline had a more dominant or high influence on employee performance. Thus, the discipline factor greatly determines employee performance. The role of the leader in supervising and enforcing sanctions and penalties for employee work violations. In addition, it is recommended that the leadership elements at The Department of Education and Culture of Lubuklinggau City can provide adequate rewards and incentives for outstanding employees to stimulate employee motivation to work.

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