



**The Effect of Financial Compensation and Non-financial Compensation towards the Performance of Civil Servants at Regional Financial and Asset Management Agency (BPKAD) of Bangkalan Regency**

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**INFO ARTIKEL**

**Abstract**

**Keywords:**

*Financial Compensation,  
Non-Financial  
Compensation,  
Performance, Civil Servants*

*The success of an organization in achieving its goals is determined by the performance of their employees. There are still a large number of people who assume that civil servants in the government show unprofessional quality in carrying out their duties, therefore this research was conducted with the aim to examine the effect of financial compensation, and non-financial compensation on the performance of civil servants at the Regional Financial and Asset Management Agency (BPKAD) of Bangkalan Regency. This research used a quantitative method. The research data were obtained from respondents who were civil servants at the Regional Financial and Asset Management Agency (BPKAD) of Bangkalan Regency using a questionnaire distributed to a sample of 40 people. The research data obtained were then processed using SPSS 23.0 software to examine the research hypothesis. The results obtained in this research indicate that financial compensation such as salaries, and incentives/regional performance allowances has a significant and positive influence on employee performance. Non-financial compensation such as interesting and appropriate tasks, challenging work, appreciated work results, rewards according to performance, policies implemented, competent and pleasant coworkers and a comfortable work environment also shows a significant and positive effect on employee performance.*

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## INTRODUCTION

Organizations can be considered successful in achieving the vision, mission, and goals that have been designed previously if the organization can utilize the resources owned by the organization properly. Human resources are one of the main resources that can be utilized by organizations in supporting the achievement of their vision, mission and goals. Utilization of quality human resources and good performance will greatly impact the success of an organization. Therefore, it will be very important for the management of an organization to manage the human resources owned by the organization, to maintain and even improve the performance of its employees. Because employee performance is one of the keys that can affect the success of an organization in achieving its goals (Hasibuan: 2021). So, in this case, the organization needs to provide rewards or compensation for the services that have been provided by its employees to the organization. In general, compensation is known as the total of all rewards provided by the organization to employees in exchange for their work (Mondy & Martocchio: 2016).

Compensation can be classified into financial and non-financial compensation. Financial compensation is a form of compensation paid to employees in the form of money or services that the organization contributes to their work. Financial compensation in this case such as employee base salary and incentive salary. In many organizations there are still employees who complain about basic salaries that are not on time for receiving salaries determined by the government, then incentive salaries there are still employees who receive less under the work that has been completed (Ndruru: 2022). The purpose of providing financial compensation is to improve employee performance, and increase employee motivation in a job, so that organizational goals can be achieved as desired.

Non-financial compensation is compensation provided by the organization other than financial compensation. Non-financial compensation consists of compensation related to the organization and work environment such as job satisfaction, promotion opportunities, job performance, conducive environment (Ndruru: 2022). This factor that affects non-financial compensation can be considered as a measurement for problems such as the provision of non-financial compensation has not been implemented evenly for employees such as high promotion opportunities, there are still employees who are uncomfortable with an inadequate work environment. The purpose of providing non-financial compensation is an organizational way to make employees more enthusiastic about working, so that employee performance can increase optimally.

In several Indonesian government institutions, there are still many people think that the performance of government has not shown high capability, as well as a lack of professionalism and quality in carrying out work, and this can be seen through several irregularities that occur in the growing government, and have an impact on the level of public trust in the government. The government is expected to act as a motivator as well as a generator of sustainable development. Definitely, it is inseparable from the role of capable operations as a contributor to the government's ability to carry out the duties and functions of the organization to answer the aspirations of the community in the organization and create directed development programs and activities to facilitate simpler organizational performance as part of the existence of a professional apparatus.

The above conditions described by that there are still many civil servants in many regencies who do not enter work without clear reasons and professionalism in state apparatus is still low (Fanzani et al., 2023). Human resources (HR) is one of

an organization's source power, that is not the priceless price because it can make a meaningful contribution to unit work in a way that is effective and efficient, productive and competitive. Good governance is the administration of an effective, accountable, transparent, efficient, and responsible government (Rohmansjah, H: 2019). Good governance has long been a dream of all citizens in country especially of many Indonesians, at least most of them imagined that with good governance, they would be able to have a better quality of governance. Thus, the quality of public services will get better, corruption rates will be lower, and the governance will be increasingly concerned with citizens' interest.

Mahsyar (2011 as cited in Rohmansjah, H: 2019) defines public service as a series of activities carried out by governance to meet the needs of the user population. Therefore, the government must be increasing human resources management, quoting Bahri's opinion (2021), one of the keys to the success of the government in implementing development is to improve human resources to carry out their main task and functions well. Government employee as Civil Servants (PNS) are the foundation for implementing the government system to achieve organizational goals. According to (Susilo : 2007 as cited in Bahri, S et al.: 2021) the importance of realizing good governance is inseparable from the contribution of employees who have intelligence, local wisdom, and a good organizational culture to commit to improving their performance in achieving organizational goals.

Therefore, it is essential for the government must be retaining employees to understand the company's vision and fulfil their role's expectations. As such, government must adopt effective strategies to improve employee performance. One such strategy is the implementation of the right compensation packages (Sorn et al.: 2023). Compensation is one of the most important elements to improving employee performance. Compensation can be an instrument of motivation or "driver" which makes the worker to work harder, compensation needs to be increased so that employees can perform maximum performance (Handoko: 2019). Thus, compensation is very important for employee.

Mangkunegara (2017) explains that human resource management in organizations functions in terms of developing a good and balanced salary structure to improve employee performance, this is realized by changes in the internal sector of the organization in the form of changes or rearrangements in the payroll system. With a good salary structure, it will have an impact on the optimal performance of each employee. The result or level of success of a person as a whole during a certain period in carrying out tasks compared to various possibilities, such as work standards, targets or goals or criteria that have been determined in advance and have been agreed upon is the definition of performance (Pandiangan & Isnurhadi, 2019).

Employee performance is a result of the work achieved by a person in carrying out the tasks assigned to him based on skills, experience and seriousness and time (Ndruru, 2022). Employee performance will have an impact on the employee concerned and the organization where he works. High performance will increase organizational productivity, reduce turnover, and strengthen organizational management. Conversely, low employee performance can reduce the level of quality and productivity of work, and increase the rate of employee turnover, which will ultimately have an impact on the decline of the organization. Low employee performance causes obstacles to achieving organizational goals because there are employee actions that do not support effectiveness and efficiency in doing work.

Civil servants (PNS) dedicated their energy and mind to get money (financial) or retirement benefits (non-financial) as reward from the Republic Indonesia (Kadarisman, M: 2019). Wages is the most important category contributing to job. One of the components of effective compensation program is wages pricing which involves establishing rate ranges; that is, minimum, midpoint, and maximum rupiah values for each labor grade (O & Oluwaseun, 2014). Wages or salary as a compensation received by an employee, involves consideration or balance calculation. The performance of Bangkalan's civil servants is based on wages level, where higher wages level can be increasing motivation and performance. That is according to (Nosike & Nosike, 2022) the motivation value of money is invariably high in low income countries. The payment in the form of money (financial) has always been seen as the biggest motivator for civil servant. In employment, gift in the form of money is compensation given to employees as a reward for their service (Suryadinata & Laksminarti: 2020).

Human resources in a Regional Apparatus Organization Unit (SOPD) have an important role. The importance of human resources to the organization resides in the human ability to react positively to the job target or activities that lead to the achievement of the organization goals (Prasetya, A: 2018). Civil Servant (PNS) are the main driving force of the government to achieve organizational goals (Bahri, S et al.: 2021). The potential of each civil servant in the organization must be utilized as well as possible to provide the best results and services. The achievement of the vision and mission that has been set by an SOPD does not only depend on modern and complete equipment and infrastructure but also determined by the success of the existence of the personnel in carrying out the task that they were adopting, because people are the implementers of activities in achieve the objectives of the organization (Suryadinata & Laksminarti: 2020). In actual, after the civil servant meet the performance and are given compensation, the civil servant's performance still needs to be improved to meet higher targets and a better performance. The civil servants who have achieved the required level of performance expect a certain level of compensation. Nevertheless, in real life, the civil servants are not fully given fairly compensation either internal equity or external equity (Ansel & Gash; 2007 as cited in Kadarisman., M: 2019).

According to (Kadarisman., M: 2019) compensation is very influential for public organization and for Civil Servants. Compensation is beneficial for the development Civil Servant; the benefits of employees will work even harder. A successful company cannot be separated from the performance of the employees who work for the company. Performance is determined by various factors. However, the most decisive factor for employee performances is the compensation (Mounika & Lakshmi: 2021). Performance according to an (Prasetya., A: 2018) is defined as the degree of success in carrying out their duties and ability to achieve intended purpose. However, the impact of compensation still depend on how the management is shaping its compensation system, if employees realize that the compensation system will fully help them to benefit, their performance in the workplace will improve, so the organization should be designed to keep both individuals and group of employees interested and productive (Mounika & Lakshmi: 2021). According to research conducted by Mauluddin & Irawati (2021), compensation has a significant and positive effect on improving employee performance. Hence, compensation has a dominant influence on employee performance.

Some previous studies that conducted research on civil servants used compensation variables in general to determine their effect on the performance of

civil servants, therefore in this study researchers conducted research with the following objectives:

- a. Analyzing the effect of financial compensation on employee performance of the Regional Financial and Asset Management Agency (BPKAD).
- b. Identify the effect of non-financial compensation on employee performance at the Regional Financial and Asset Management Agency (BPKAD).

#### **Hypothesis:**

Ha1 : Financial Compensation has a positive effect on employee performance in the Regional Financial and Asset Management Agency (BPKAD) of Bangkalan Regency.

Ha2 : Non-financial compensation has a positive effect on employee performance in the Regional Financial and Asset Management Agency (BPKAD) of Bangkalan Regency.

#### **RESEARCH METHODS**

This type of research employs a quantitative research method. According to Sugiyono (2019:16-17), quantitative research is a research method based on positivist philosophy, used to investigate specific populations or samples, data collection is done using research instruments, data analysis is quantitative/artistic in nature, with the aim of testing predefined hypotheses.

The subject of this research is Civil Servants (PNS) at the Regional Financial and Asset Management Agency (BPKAD) of Bangkalan Regency. The concept of a population, according to Sugiyono (2019:126), is a generalization that consists of objects or subjects with specific quantities and characteristics defined by the researcher for study and subsequent conclusion. The population in this study consists of all civil servants at BPKAD Bangkalan Regency, totaling 51 government employees and 1 PPPK (Civil Servants with a Work Agreement). Meanwhile, a sample is a subset of the population's quantity and characteristics (Sugiyono:2019). In this research, the sample is chosen through a saturated sampling technique, where the entire population is used as the sample.

According to Sugiyono (2019: 8-9), data is divided into two categories: primary data and secondary data. The data used in this research is primary data, which is obtained through the distribution of questionnaires to respondents to gather their views and opinions regarding compensation and performance. Subsequently, this data will be processed using the research instrument with SPSS 23.

This study aims to determine the influence of financial compensation (X1) and non-financial compensation (X2) on employee performance (Y). The data analysis process in this research involves several stages, including descriptive statistical analysis, data quality testing, classical assumption testing, and multiple linear regression analysis to test hypotheses with the following equation model:

$$Y = a + b_1X_1 + b_2X_2 + e$$

- Y = Performance  
X<sub>1</sub> = Financial Compensation  
X<sub>2</sub> = Non Financial Compensation  
b<sub>1</sub>, b<sub>2</sub> = Correlation Coefficient  
e = Standard Error

## RESULT

**Table 1**  
**Descriptive Statistics**

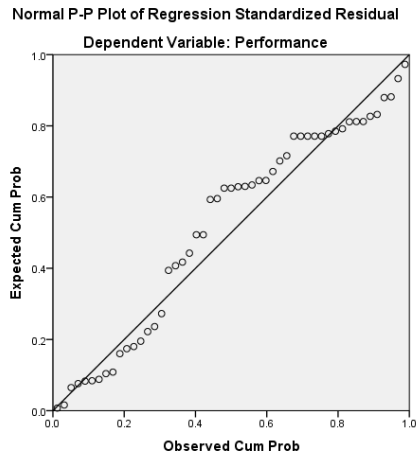
	N	Mean	Std. Deviation
Performance	51	27.4510	2.06217
Financial Compensation	51	26.0392	2.87723
Non Financial Compensation	51	27.0196	2.58836

From Table 1, it can be observed that the average value of the performance variable is 27,4510 with a standard deviation of 2,06217. The average value of the financial compensation variable is 26,0392 with a standard deviation of 2,87723. Meanwhile, the average value of the non-financial compensation variable is 27,0196 with a standard deviation of 2,58836. The data in this study indicates variability because the standard deviation values of all variables are greater than 0.

**Table 2**  
**Results of Validity and Reliability Test**

No.	Variable		$r_{\text{calculated}}$	$r_{\text{table}}$	Results	<i>Cronbach's Alpha</i>	Results
1.	Financial Compensation	X <sub>1.1</sub>	0,576	0,276	Valid	0,797	Reliabel
		X <sub>1.2</sub>	0,637	0,276	Valid		
		X <sub>1.3</sub>	0,822	0,276	Valid		
		X <sub>1.4</sub>	0,789	0,276	Valid		
		X <sub>1.5</sub>	0,538	0,276	Valid		
		X <sub>1.6</sub>	0,806	0,276	Valid		
2.	Non Financial Compensation	X <sub>2.1</sub>	0,702	0,276	Valid	0,810	Reliabel
		X <sub>2.2</sub>	0,729	0,276	Valid		
		X <sub>2.3</sub>	0,706	0,276	Valid		
		X <sub>2.4</sub>	0,791	0,276	Valid		
		X <sub>2.5</sub>	0,820	0,276	Valid		
		X <sub>2.6</sub>	0,535	0,276	Valid		
3.	Performance	Y <sub>1.1</sub>	0,652	0,276	Valid	0,730	Reliabel
		Y <sub>1.2</sub>	0,706	0,276	Valid		
		Y <sub>1.3</sub>	0,699	0,276	Valid		
		Y <sub>1.4</sub>	0,746	0,276	Valid		
		Y <sub>1.5</sub>	0,582	0,276	Valid		
		Y <sub>1.6</sub>	0,570	0,276	Valid		

The results of validity and reliability testing can be seen in Table 2. Based on the data, it is known that all variables exhibit valid and reliable data because the calculated values ( $r$ ) for all variables are greater than the table values ( $r_{\text{table}}$ ), and the Cronbach's Alpha (CA) values for all variables are greater than 0.60.



**Figure 1**  
**Results of Normality Test**

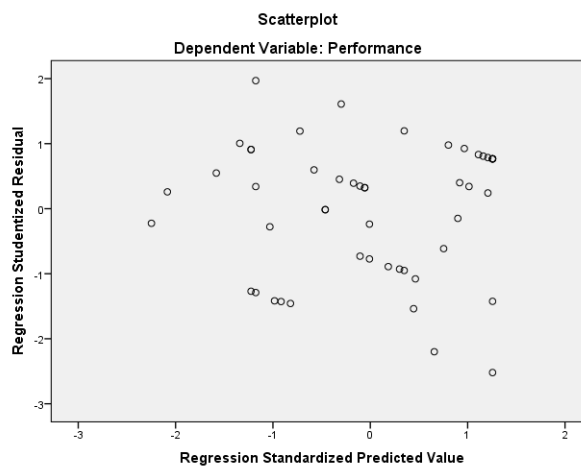
Figure 1 above shows that the data is scattered and follows the diagonal line, so it can be concluded that the data meets the assumption of normality

**Table 3**  
**Results of Multicollinearity Test**

Model	Collinearity Statistics	
	Tolerance	VIF
1. (Constant)		
Financial Compensation	.659	1.218
Non Financial Compensation	.759	1.318

a. Dependent Variable: Performance

Table 3 above shows that the tolerance values for all independent variables are  $> 0,10$ , and the VIF values are  $< 10,00$ , so it can be concluded that the data is free from multicollinearity.



**Figure 2**  
**Results of Heteroskedasticity Test**

Figure 2 above shows that the points are scattered randomly and are above and below the value of 0 on the Y-axis. Therefore, it can be concluded that there is no heteroskedasticity in the data.

**Table 4**  
**Results of Autocorrelation Test**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.444 <sup>a</sup>	.197	.163	1.88615	1.891

a. Predictors: (Constant), Non Financial Compensation, Financial Compensation  
b. Dependent Variable: Performance

The autocorrelation test aims to determine whether there is a correlation among sample members sorted by time in a linear regression model. The decision-making criteria are based on the absence of autocorrelation if the dW value falls between dU and (4-dU). Based on the results of the autocorrelation test in Table 4 above, the Durbin Watson value is 1.891. Therefore, dU (1,6309) < dW (1,891) < 4-dU (2,370), it can be concluded that there is no autocorrelation.

**Table 5**  
**Multiple Linear Regression Analysis**

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	17.470	3.044	
Financial Compensation	.244	.106	.362
Non Financial Compensation	.327	.118	.410

a. Dependent Variable: Performance

Based on Table 5 above, the multiple linear regression equation obtained is as follows:

$$Y = a + b_1X_1 + b_2X_2 + e$$

$$Y = 17,470 + 0,244 X_1 + 0,327 X_2 + e$$

Multiple linear regression analysis is used to determine the influence of independent variables on the dependent variable. Based on the results of the statistical test and the regression equation above, the constant value (a) of 17,470 indicates the magnitude of the dependent variable influenced by the independent variables. The positive coefficients of financial compensation and non-financial compensation indicate a positive relationship, where an increase in financial and non-financial compensation leads to an increase in performance.

**Table 6**  
**Results of T-Test Calculation**

Model	t	Sig.
1. (Constant)	5.739	.000
Financial Compensation	1.416	.005
Non Financial Compensation	2.761	.008

a. Dependent Variable: Performance

The individual parameter statistical test (t-test) aims to show the extent of the individual influence of one independent variable in explaining the variation in the



dependent variable. The decision criteria are based on whether the Sig. value is <0,05, which means that the independent variable (X) partially affects the dependent variable (Y). Based on the test results in Table 6, it can be concluded that the financial compensation variable and the non-financial compensation variable influence performance because their respective significance values are less than 0,05, namely 0,005 and 0,008.

**Table 7**  
**Results of Coefficient of Determination Calculation**

Model	R	R Square	Adjusted R Square
1	.444 <sup>a</sup>	.197	.163

a. Predictors: (Constant), Non Financial Compensation, Financial Compensation

b. Dependent Variable: Performance

The determination test aims to measure how well the model can explain the variation in the dependent variable. Based on the calculations in Table 7 above, it can be seen that the coefficient of determination is 0,163. This indicates that the financial compensation and non-financial compensation variables collectively influence 16,3% of the variance in the performance variable, while the remaining 83,7% is influenced by other variables not included in this study.

## DISCUSSION

The research results mentioned in the t-test results above show that financial compensation has a contribution to performance with a t-count value of 1.416 on employee performance. These results indicate that financial compensation has a significant and positive effect on employee performance. Financial compensation that is provided by BPKAD Bangkalan Regency such as salaries, and incentives / regional performance allowances, which are given to encourage employees to work optimally, so that the resulting performance is optimal. This is proven because financial compensation has a positive and significant effect on employee performance. It means that the higher of financial compensation is received by employee, the higher of the performance is given by employee. The results in this study are in line with several previous studies which state that financial compensation affects employee performance (Sabatini et al., 2021; Siregar et al., 2019; Supraja, 2020; Suryadinata & Laksiminarti, 2020). Sabatini et al. (2021) argued that adequate compensation is one of the drivers for employees to work harder and be more responsible in carrying out and completing the work given by the company. These results prove that the compensation provided by the company to workers is one of the important factors that need to be considered by the leadership.

Supraja (2020) said that to further encourage good performance, many companies run an incentive system as part of the reward system that applies to company employees. Financial compensation in the form of salaries and incentives given to employees must be appropriate as expected by employees, and can meet their daily needs. When compensation can properly fulfill the expectations of some employees, it can directly motivate employees to work and provide their best performance to the company. Companies that determine the level of wages, considering the normal standard of living, will allow employees to work with motivation. So, the satisfaction received from the financial compensation that the company provides to employees make employees highly motivated to increase their work contribution to the company.

The results of this study showed that non-financial compensation affected employee performance. This can be proven by the results in the t-test which shows that non-financial compensation has a t-count value on employee performance of 2,761. Non-financial compensation that was provided by BPKAD Bangkalan Regency to its employees, such as interesting and appropriate tasks, challenging work, appreciated work results, rewards according to performance, policies implemented, competent and pleasant coworkers and a comfortable work environment have encouraged employees to work optimally to achieve optimal performance. These results are in line with previous research which states that non-financial compensation can affect employee performance (Pandiangan & Isnurhadi, 2019; Sabatini et al., 2021; Supraja, 2020; Suryadinata & Laksiminarti, 2020). This shows that by increasing non-financial compensation, employee performance will increase. It can be analyzed that non-financial compensation related to the work itself and the work environment is highly influential or the most dominant of the variables in this study on improving performance. At the productive age of work, employees need more work facilities needed to support employee performance to improve employee performance.

## CONCLUSION

Based on the results of research, a series of data processing and analysis and discussion of the effect of financial compensation, and non-financial compensation on the performance of civil servants at the Regional Financial and Asset Management Agency (BPKAD) Bangkalan Regency, several conclusions can be drawn.

as follows:

1. Financial compensation has a significant and positive influence on the performance of civil servants at the Regional Financial and Asset Management Agency (BPKAD) Bangkalan Regency.
2. Non-financial compensation has a significant and positive effect on the performance of civil servants at the Regional Financial and Asset Management Agency (BPKAD) Bangkalan Regency.

The discussion related to this research is still very limited and requires a lot of input, suggestions for further authors are to examine more deeply and comprehensively the effect of financial and non-financial compensation on the performance of civil servants at the Regional Financial and Asset Management Agency (BPKAD) Bangkalan Regency. Due to the limitations of this study, it is recommended for future research be conducted on different subjects and variable variations in order to produce the novelty.

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