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The Effect of Performance Allowances on Work Motivation and Behaviour at Ministry of Defense of the Republic of Indonesia

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ABSTRACT
This study examines the impact of performance allowances on work motivation and work behaviour at the Ministry of Defense of the Republic of Indonesia through a quantitative employee survey. Descriptive analysis showed moderately positive perceptions of allowances (mean = 3.12), high motivation (mean = 3.45), and very high performance (mean = 3.60). Regression confirmed significant effects of allowances on motivation (β = 0.45; p = 0.001) and performance (β = 0.30; p = 0.015), while motivation affected performance (β = 0.60; p = 0.000). Motivation mediated the allowance–performance relationship (indirect effect = 0.27; p = 0.03). Allowances explained 20% of motivation and 15% of performance, while allowances and motivation explained 45% of performance variation. Distribution and intrinsic motivation are recommended.

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INTRODUCTION

Every organizational activity is directed toward the achievement of specific objectives, making employee performance a fundamental determinant of organizational success. Organizations must therefore continuously maximize performance to achieve their predetermined goals (Safiri, 2021). Performance refers to the quality and quantity of work outcomes produced by employees in accordance with organizational norms, standards, and procedures. However, many organizations and public institutions continue to experience performance-related problems, including tardiness, work inefficiency, low productivity, and behaviour that is inconsistent with institutional values and culture. These conditions demonstrate the importance of examining various factors that influence employee performance, including leadership, organizational culture, organizational commitment, job satisfaction, performance allowances, work motivation, and discipline (Watunglawar, 2021; Rulinawati, 2024).

Human resources have a strategic role in determining organizational effectiveness and efficiency. They encompass individuals' intellectual and physical capabilities, which are influenced by hereditary and environmental factors and subsequently shape their motivation, satisfaction, and work performance. Employees do not merely perform organizational duties but also seek personal satisfaction and the fulfilment of individual needs through their work. Therefore, Human Resource Management is required to manage employment relationships effectively so that the objectives of the organization, employees, and society can be achieved in a balanced manner (Kusuma et al., 2021; Zoniarti & Subhi, 2024). In public institutions, effective human resource management becomes increasingly important because employee performance directly affects the quality, accountability, and efficiency of public services.

One factor that may influence employee performance is the provision of performance allowances. Employees work not only to achieve organizational objectives but also to fulfil their personal and family needs. Consequently, allowances function as organizational support that assists employees in meeting those needs (Perdana, 2022). Asriveni (2020) demonstrated that performance allowances influence employee performance. Allowances represent direct or indirect forms of appreciation provided by organizations and are often associated with employees' work motivation. They may also be understood as additional services or compensation intended to encourage employees to perform their responsibilities more effectively (Hasibuan, 2022). According to Ministerial Regulation No. 63 of 2011, the provision of performance allowances is determined by the successful implementation of bureaucratic reform and the individual performance of employees. In addition, allowances constitute additional income that supports employees in fulfilling their financial needs (Setyo Widodo & Yandi, 2022).

The implementation of performance allowances in government institutions is closely related to demands for integrity, motivation, discipline, cooperation, commitment, and improved employee performance. Government Regulation No. 46 of 2011 stipulates that employee performance evaluations must include both employee work targets or Sasaran Kerja Pegawai and work behaviour. Work motivation is therefore an essential psychological factor because it represents an internal desire that emerges through inspiration and encouragement, enabling individuals to conduct activities sincerely and enthusiastically and to produce high-quality outcomes (Salman Farisi et al., 2020). Work discipline is equally important because it functions as a mechanism for changing employee behaviour and increasing employees' awareness and willingness to comply with written and unwritten regulations within government institutions.

Theoretically, the relationship between performance allowances, work motivation, and employee work behaviour can be explained through the integration of Frederick Herzberg's motivation theory and Victor Vroom's expectancy theory. Performance allowances may function as external rewards that directly influence employee work behaviour while simultaneously strengthening work motivation. Motivation serves as a psychological mechanism that connects the compensation received by employees with the behaviour and performance they demonstrate. Accordingly, appropriate performance compensation is expected to increase employee motivation, which subsequently encourages more optimal work behaviour and performance (Robbins & Judge, 2017; Wibowo, 2020). This theoretical relationship indicates that financial incentives alone may not be sufficient unless they are capable of generating meaningful motivation among employees.

Research concerning performance allowances and their relationship with employee motivation and work behaviour is particularly urgent because the effectiveness of performance-based compensation policies in the public sector remains frequently debated. In the Ministry of Defense of the Republic of Indonesia, performance allowances are not merely financial incentives but also policy instruments intended to improve employee discipline, commitment, productivity, and accountability. The Ministry of Defense has distinctive organizational characteristics associated with hierarchy, discipline, responsibility, and national defense functions. Therefore, it is important to determine whether performance allowances are genuinely capable of encouraging positive motivation and work behaviour among its employees so that institutional objectives can be achieved optimally.

Previous studies have established that performance allowances influence employee motivation and performance (Balanehu & Bida, 2024; Zoniarti & Subhi, 2024). Nevertheless, most previous studies have primarily examined the direct relationship between compensation and employee performance. This creates an important research gap because relatively few studies have investigated work motivation as an intervening variable that explains how performance allowances affect employee work behaviour and performance. Furthermore, previous research has generally focused on civilian organizations, private institutions, or ministries other than the Ministry of Defense. Consequently, the distinctive characteristics of employees working within the defense sector have not been sufficiently explored. The psychological mechanism through which performance allowances influence employee performance in a highly structured and discipline-oriented institution therefore requires further empirical examination.

Based on this research gap, the present study aims to analyze the effect of performance allowances on employee work motivation and performance at the Ministry of Defense of the Republic of Indonesia. It also aims to examine the effect of work motivation on employee performance and to determine whether work motivation mediates the relationship between performance allowances and employee performance. By examining both direct and indirect relationships, this study seeks to provide a more comprehensive explanation of how performance-based compensation contributes to employee behaviour and organizational outcomes.

The novelty of this study lies in integrating performance allowances, work motivation, and employee performance within a single analytical framework in which work motivation is positioned as a mediating variable. Theoretically, this study contributes to the development of human resource management and organizational behaviour literature by explaining the psychological mechanism that connects financial incentives with employee performance. It also extends the application of motivation and compensation theories to the specific context of a government defense institution. Practically, the findings are expected to provide recommendations for the Ministry of Defense of the Republic of Indonesia in developing a fair, transparent, and performance-oriented allowance system. The results may also assist policymakers and institutional leaders in strengthening employees' intrinsic and extrinsic motivation, discipline, commitment, and work behaviour to support the achievement of organizational objectives.

LITERATURE REVIEW

Organizational activity and movement is always directed toward achieving predetermined goals, whether annual, medium-term, or long-term. To achieve these goals, every organization must maximize its performance improvement (Safiri, 2021). Performance is the quantity and quality of individual or group work results within the organization in carrying out core tasks and functions, guided by established norms, standard operating procedures, criteria, and measures that apply within the organization (Permatasari, 2024).

Motivation

Work motivation is a multidimensional factor that influences employee performance. In public organizations2, performance allowances have been shown to boost morale when distributed fairly and timely (Zoniarti & Subhi, 2024). However, motivation is not only extrinsic but also intrinsic, such as personal satisfaction, commitment, and a sense of accomplishment (Dewi & Wibowo, 2022). This confirms that motivation is the psychological energy that drives employee work behaviour (Ekhsan, 2019).

Employee Performance

According to Herman (2020), the term "performance" itself is a translation of "performance," which demonstrates that an individual's work results are in accordance with their respective authorities and responsibilities in an effort to achieve the goals of a government agency, whether illegally or illegally, and not contrary to morals and ethics. It is a comprehensive management process, where the results of the work must be clearly demonstrated and comparable to predetermined standards. Employee performance assessments are not limited to physical results, but rather to overall job performance, encompassing various areas such as work ability, motivation, discipline, work relationships with the environment, and other specific aspects specific to the assigned field and level of work. To determine the work results achieved and carried out by each Civil Servant in carrying out their main duties and functions, guidelines are needed as a tool to measure the success of the Civil Servant.

Performance Allowances

Performance allowances are a crucial factor influencing employee motivation and work behaviour. In addition to serving as financial compensation, performance allowances also support the organization in meeting individual and family needs (Perdana, 2022). Research shows that performance allowances directly impact employee performance (Asriveni, 2020), and their effectiveness is highly dependent on perceived fairness and the timeliness of their disbursement (Zoniarti & Subhi, 2024).

Performance allowances have been shown to act as a motivational driver, which in turn influences work behaviour. Izza and Muslimin (2024) found that performance allowances, motivation, and work discipline simultaneously influence employee performance, while Dewi and Wibowo (2022) emphasized that although performance-based remuneration increases motivation, intrinsic factors such as satisfaction and commitment remain dominant. Therefore, a fair and consistent performance allowance policy will be more effective when accompanied by the creation of a work environment that supports employee intrinsic motivation.

The study highlights the significance of organizational actions targeted at accomplishing certain objectives, highlighting the need for performance improvement. Performance is defined as the efficacy of individual or group contributions to core tasks while conforming to established norms and procedures (Izza & Muslimin, 2024; Perdana, 2022). It emphasizes the need for employees to improve their integrity, motivation, discipline, cooperation, and dedication. Furthermore, it argues that allowances are incentives tied to employee motivation and employee performance can be viewed as perks aimed at encouraging improved performance.

METHODOLOGY

This research design uses a quantitative approach with a survey method through the distribution of questionnaires to employees at the Ministry of Defense of the Republic of Indonesia. The survey method was chosen because it is suitable for collecting perception and attitude data directly from respondents to obtain a representative picture of the effect of performance allowances on work motivation and performance employees

Participants

The participants in this study consisted of employees at the Ministry of Defense of the Republic of Indonesia with diverse demographic characteristics. Based on gender, 65% of respondents were male and 35% were female. The average age of respondents was 40.5 years, indicating that the majority were in the mid-career stage with considerable work experience. In terms of education, 60% of respondents had a bachelor's degree, 30% had a master's degree, and the remainder had diplomas (D3) or high school degrees. Meanwhile, the employee status was dominated by Civil Servants (PNS) at 80%, while the other 20% were non-government employee. This composition reflects the dominance of permanent employees in the organizational structure, with additional support from non-government employees.

Instrument

The instrument of this study was designed to measure the influence of performance allowances on employee work motivation and work behaviour at the Ministry of Defense of the Republic of Indonesia. The instrument was a questionnaire with a Likert scale of 1–4, in which respondents provided ratings ranging from "strongly disagree" to "strongly agree." Three main variables were measured, each with specific indicators. The performance allowance variable encompassed perceptions of fairness, timeliness of payment, suitability to workload, and the ability of the allowance to meet living expenses. The work motivation variable measured enthusiasm in completing tasks, drive to achieve targets, job satisfaction, and commitment to the organization. Meanwhile, the performance employees variable encompassed employee discipline, initiative, cooperation, and responsibility. Thus, this instrument was expected to comprehensively capture respondents' perceptions regarding the relationship between the allowance, motivation, and performance employees

By using this instrument design and analysis, the research is expected to provide an empirical picture of the extent to which performance allowances can stimulate motivation and shape employee performance. The results will serve as a basis for policymakers at the Ministry of Defense to evaluate the effectiveness of performance allowances and formulate more targeted strategies for improving employee performance. As seen in this following figure 1.

Figure 1. Path Analysis Diagram of Performance Allowance, Work Motivation, and work Behaviour

Data Analysis

The data obtained from the questionnaires were analyzed using a quantitative approach. The initial stage involved validity testing using the Pearson Product Moment correlation and reliability testing using Cronbach's Alpha. A Cronbach's Alpha value above 0.70 was considered adequate to indicate that the instrument was reliable.

Descriptive analysis was then conducted to describe the respondents' profiles and their perceptions of performance allowances, work motivation, and employee work behaviour. The descriptive analysis included the calculation of mean scores and standard deviations for each variable.

The next stage involved simple regression analysis to examine the effect of performance allowances on work motivation, the effect of performance allowances on employee work behaviour, and the effect of work motivation on employee work behaviour.

Mediation testing using Structural Equation Modeling or the Sobel test was conducted to examine the role of work motivation as an intervening variable in the relationship between performance allowances and employee work behaviour. The coefficient of determination was also analyzed to determine the proportion of variation in work motivation and work behaviour that could be explained by performance allowances and work motivation.

RESULTS AND DISCUSSION

Descriptive Statistics

Table 1. Descriptive Statistics

Variable	Indicator	Mean Score	Standard Deviation	Interpretation
Performance Allowances (X)	Perceptions of adequacy and fairness	3.12	0.68	Quite positive
Work Motivation (Y1)	Passion, pride, perception of adequacy and fairness	3.45	0.52	High
Work Behaviour (Y2)	Discipline, responsibility, and cooperation	3.60	0.47	Very high

Based on the descriptive analysis, the average perception score for performance allowances was 3.12, with a standard deviation of 0.68, which was interpreted as quite positive. This indicates that most employees considered the performance allowances to be fair and adequate, although some respondents still considered them insufficient.

The distribution of respondents' answers supports this finding, with 50% of the respondents stating that the performance allowances were "adequate," 30% stating that they were "not enough," and 20% stating that they were "very insufficient." This finding aligns with research by Zoniarti and Subhi (2024), which emphasized the importance of perceived fairness and timeliness of performance allowance payments in influencing employee work motivation.

For the work motivation variable, the average score was 3.45, with a standard deviation of 0.52, which was interpreted as high. This indicates that employees had relatively strong enthusiasm, encouragement, and pride in their work. This finding aligns with research by Dewi and Wibowo (2022), which confirmed that performance-based compensation can increase motivation, although intrinsic motivations such as personal satisfaction and commitment remain dominant.

Meanwhile, the work behaviour variable obtained the highest average score of 3.60, with a standard deviation of 0.47, which was interpreted as very high. This indicates that employees demonstrated high levels of discipline, responsibility, and cooperation. This finding is consistent with research by Izza and Muslimin (2024), which stated that performance allowances, motivation, and work discipline simultaneously influence employee performance.

Overall, the results confirm that although employees' perceptions of performance allowances were only moderately positive, employee work motivation and work behaviour remained high to very high. This indicates that intrinsic factors, such as commitment and a sense of responsibility, remain the primary drivers of work behaviour, while performance allowances function as a supporting factor that strengthens motivation.

Therefore, a fairer, more consistent, and workload-appropriate performance allowance policy will be more effective in improving employee motivation and work behaviour, as also emphasized by Asriveni (2020), who found that performance allowances influence employee performance.

Simple Regression Test

Table 2. Simple Regression Test

Correlation	Coefficient β	Sig. (p-value)	Conclusion
Performance Allowance → Work Motivation	0.45	0.001	Significant
Performance Allowance → Work Behaviour	0.30	0.015	Significant
Work Motivation → Work Behaviour	0.60	0.000	Very significant

Inferential analysis shows that performance allowances have a positive and significant effect on work motivation, with a coefficient of $\beta = 0.45$ and a p-value of 0.001. This confirms that the better employees perceive the adequacy and fairness of their performance allowances, the higher their enthusiasm, encouragement, and pride in their work.

This finding is consistent with research by Zoniarti and Subhi (2024), who stated that the perception of fairness in the provision of performance allowances is a crucial factor in increasing employee work motivation.

Furthermore, performance allowances also significantly influence work behaviour, with a coefficient of $\beta = 0.30$ and a p-value of 0.015. This means that performance allowances can encourage employees to demonstrate greater discipline, responsibility, and cooperation.

However, a stronger effect was found in the relationship between work motivation and work behaviour, with a coefficient of $\beta = 0.60$ and a p-value of 0.000, indicating a very significant effect. This aligns with the findings of Izza and Muslimin (2024), who found that work motivation is a dominant factor that bridges compensation and employee work behaviour.

Mediation Test

The mediation test using the Sobel test or Structural Equation Modeling showed that work motivation mediated the effect of performance allowances on work behaviour, with an indirect effect of 0.27 and a p-value of 0.03.

These results confirm that performance allowances not only directly influence employee work behaviour but also indirectly influence work behaviour through increased work motivation. This finding supports research by Dewi and Wibowo (2022), which emphasized that performance-based compensation can increase motivation, which in turn reinforces positive work behaviour.

Therefore, a fair and consistent performance allowance policy will be more effective when accompanied by strategies to increase employees' intrinsic motivation, thereby achieving sustainable and productive work behaviour.

Coefficient of Determination

Table 3. Coefficient of Determination (R^2)

Model	R^2	Interpretation
Performance Allowance → Motivation	0.20	20% of the variation in motivation is explained by performance allowances
Performance Allowance → Work Behaviour	0.15	15% of the variation in work behaviour is explained by performance allowances
Performance Allowance and Motivation → Work Behaviour	0.45	45% of the variation in work behaviour is explained by the combination of performance allowances and motivation

The coefficient of determination analysis showed that performance allowances explained 20% of the variation in employee work motivation, with an R^2 value of 0.20. This indicates that employees' perceptions of the adequacy and fairness of performance allowances significantly contribute to their enthusiasm, encouragement, and pride in their work.

This finding aligns with research by Zoniarti and Subhi (2024), which confirmed that perceived fairness in performance allowances is a crucial factor in enhancing employee work motivation.

Furthermore, performance allowances explained 15% of the variation in work behaviour, with an R^2 value of 0.15. This indicates that performance-based compensation plays a role in fostering employee discipline, responsibility, and cooperation.

However, a greater effect was found when performance allowances were combined with work motivation. Both variables explained 45% of the variation in work behaviour, with an R^2 value of 0.45. These results confirm that work motivation acts as an intervening variable that strengthens the influence of performance allowances on employee work behaviour.

These findings are consistent with research by Izza and Muslimin (2024), which showed that performance allowances, motivation, and work discipline simultaneously influence employee performance. They also support the view of Dewi and Wibowo (2022) that performance-based compensation increases motivation, which in turn reinforces positive work behaviour.

In general, the results of this study show that performance allowances significantly influence work motivation. Performance allowances also significantly influence employee work behaviour, while work motivation has a very significant effect on work behaviour.

Furthermore, work motivation acts as a mediating variable that strengthens the effect of performance allowances on employee work behaviour. Therefore, performance allowance policies that are designed fairly, consistently, and appropriately according to workload will be more effective when accompanied by strategies to increase employees' intrinsic motivation, thereby achieving sustainable and productive work behaviour.

CONCLUSIONS AND RECOMMENDATIONS

This study concludes that performance allowances have a positive and significant effect on employee work motivation and work behaviour at the Ministry of Defense of the Republic of Indonesia. The regression results show that performance allowances significantly increase work motivation ($\beta = 0.45$; $p = 0.001$) and work behaviour ($\beta = 0.30$; $p = 0.015$), while work motivation has a very significant effect on work behaviour ($\beta = 0.60$; $p = 0.000$). The mediation analysis also indicates that work motivation acts as an intervening variable in the relationship between performance allowances and work behaviour, with an indirect effect of 0.27 and a p-value of 0.03. Furthermore, the combination of performance allowances and work motivation explains 45% of the variation in employee work behaviour. Therefore, performance allowances function as an external factor that encourages motivation, while work motivation serves as a psychological mechanism that strengthens the effect of performance allowances on employee work behaviour.

Based on these findings, the Ministry of Defense of the Republic of Indonesia is recommended to ensure that performance allowances are distributed fairly, transparently, consistently, and proportionally according to employee workloads. The implementation of performance allowance policies should also be accompanied by efforts to strengthen employees' intrinsic motivation, enthusiasm, commitment, discipline, responsibility, and cooperation through a supportive organizational culture. Future researchers are advised to include other variables, such as job satisfaction or leadership, to provide a broader explanation of employee work behaviour. Longitudinal research designs are also recommended to examine changes in work motivation and work behaviour over a longer period and to provide a more comprehensive understanding of the effectiveness of performance allowances in various organizational contexts.

FURTHER STUDY

Future research should include additional variables, such as job satisfaction and leadership, and apply a longitudinal design to examine changes in employee motivation and work behaviour over time. Studies involving other government institutions are also recommended to improve the generalizability of the findings.

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