THE EFFECT OF WORK COMPLIANCE, COMPETENCE AND PERFORMANCE ALLOWANCES ON EMPLOYEE PERFORMANCE AT THE PROVINCIAL PUBLIC WORKS OFFICE OF BINA MARGA AND SPATIAL PLANNING

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ARTICLE INFO	ABSTRACT
Keywords: Work Compliance; Competence; Performance Allowance; Employee Performance	This study aims to investigate the effect of work compliance, competence, and performance allowances on employee performance at the Provincial Public Works Office of Bina Marga and Spatial Planning. The research method used is a survey with data collection through questionnaires and regression analysis. The results of the analysis show that work compliance, competence, and performance benefits have a significant influence on performance. Employees who show obedience to organizational rules, have good competence, and receive rewards for superior performance, tend to achieve higher performance. The implication of this study is that organizations need to pay attention to and improve these aspects in their human resource management to support the achievement of optimal performance. While this study makes an important contribution, attention to limitations, including the specific context and additional factors that may influence performance, is required. This research can be used as a foundation to guide more effective human resource management policies and practices in various organizations.
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1. INTRODUCTION

Human Resources (HR) has a central role in organizations and companies. High employee capacity has a positive impact on organizational performance, while low capacity has the potential to reduce performance [1]. Therefore, organizations need to have highly qualified employees as key assets in achieving mutually agreed goals. Human Resource Management (HRM) plays a key role in managing human resources to achieve optimal work efficiency, especially in the context of proper employee recruitment planning to increase organizational productivity [2]. Meanwhile, employee performance is a critical factor in achieving organizational goals. Optimal performance includes the achievement of predetermined goals and values, and has a significant impact on the quality and productivity of the company [3]. To achieve the desired level of performance, factors such as competence, discipline, and motivation play an important role in its influence [4]. Non-compliance with regulations and social standards can hinder performance, therefore, organizational leaders must create an environment that supports work discipline and provides appropriate performance incentives [5]. Performance management is an approach that involves measuring quantifiable competencies, knowledge and skills, and providing performance incentives to motivate employees to perform [6]. Performance benefits also play a role in improving job satisfaction and employee morale [7]. In this context, the study will explore the influence of work compliance, competencies, and performance allowances on employee performance at the Provincial Public Works Office of Bina Marga and Spatial Planning.

However, while the importance of HR roles in organizations has been widely emphasized in the management literature, in-depth empirical research on the relationship between factors such as work compliance, competencies, and performance benefits to employee performance is still limited. Previous research has provided some initial insights into these aspects, but there is still a need for more in-depth and specific research, especially in the context of public sector organizations such as the Provincial Public Works Office of Bina Marga and Spatial Planning. For example, some previous studies have shown that

good work compliance can improve employee discipline and work efficiency [8]. Other studies have also highlighted the importance of employee competencies in achieving high performance [9]. In addition, some studies have linked performance allowances to employees' work motivation and job satisfaction [10].

This research brings a significant element of novelty by focusing on public sector organizations, such as the Provincial Public Works Office of Bina Marga and Spatial Planning, which have not been widely studied in relation to the factors of work compliance, competence, and performance allowances. Through in-depth empirical analysis, this research has the potential to reveal unique and complex relationships between these variables and provide robust empirical evidence. Its main contribution is to help inform the development of more effective human resource management policies and practices in the context of public sector organizations, while making an important contribution to the management literature in this space.

In this context, more in-depth research such as this proposed one, which attempts to incorporate such factors and test their relationships empirically, can provide more detailed and useful insights for organizations to develop more effective human resource management strategies. Therefore, this study aims to investigate in depth the effect of work compliance, competence, and performance benefits on employee performance at the Provincial Public Works Office of Bina Marga and Spatial Planning.

Literature Review
Work Compliance

Work obedience, also known as work discipline, is a key factor in maintaining the smooth operations of organizations and companies. The definition of work discipline involves obedient behavior and compliance with work regulations, both verbal and written, established by the organization [11]. This includes employee awareness and willingness to follow applicable regulations and standards. Work discipline can also be considered as an effort to control individual behavior, conscience and compliance in carrying out tasks in accordance with applicable regulations [12]. Employee attitudes that show respect and obedience to the rules and regulations of the organization and company are an indication of work discipline. This leads to employees' voluntary compliance with established rules [13]. Work discipline is important because it reflects an individual's commitment to their duties and responsibilities in the work context.

Work compliance indicators include several important aspects. First, employees' ability to carry out their duties is an important indicator that reflects their compliance with the responsibilities given. Second, the sense of responsibility that arises when employees are given new tasks or are responsible for other people's work is also an indicator of work obedience. Third, obedience itself is the main indicator which includes behavior that shows values such as obedience, compliance, loyalty, tranquility, regularity and order in the organization. Fourth, the talents and skills possessed by employees can also influence their obedience, because these abilities enable them to complete tasks well. Fifth, leadership that orders employees and employees who obey superiors' orders also reflects strong work obedience.

Competency

Competency in an organizational context refers to a set of knowledge, skills, abilities and behaviors that employees need to carry out their duties effectively. It plays a key role in achieving results that are in line with the business strategy of an organization [14]. More than just technical abilities, competencies also include aspects of attitudes and behavior, which enable employees to perform superiorly [15]. Factors such as beliefs, values, skills, experiences, and individual characteristics, along with motivation and organizational culture, influence the development of competencies [9]. This ability is important because competent employees tend to be more creative, confident, and able to deal with uncertain situations effectively [16]. In the recruitment process, assessing competencies is key to ensuring that the company has quality and diverse human resources, which is important for competing in the market [17]. Competency dimensions include knowledge, skills and behavior. Knowledge is information controlled by employees in a particular field and often requires formal or informal learning. Skills include the physical and cognitive abilities to carry out tasks related to the job. Meanwhile, behavior emphasizes actions and attitudes that respect organizational ethics and reflect a positive image of employees in the workplace [18]. Competency indicators include motivation, traits, self-concept, knowledge, and skills, all of which provide a comprehensive picture of an individual's ability to perform in a work environment.

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Performance Allowance

Performance allowances are programs provided by companies to employees as a form of reward other than wages or salaries [7]. This program aims to improve employee welfare, both in material and immaterial form, indirectly. Performance benefit programs cover a wide range of aspects, including sick pay, savings, shares, insurance, medical care, and retirement funds. However, employees can only enjoy the full benefits of these benefits if they successfully complete their tasks well [19]. One form of performance allowance is performance pay, which is actually part of the incentive system. Performance pay provides variable rewards based on different individual achievements. This means two people with the same level of education can receive different rewards depending on their achievements. Incentives, including performance allowances, are given to employees in recognition of their contributions to the success of the organization. This allowance is a form of financial incentive that is given regularly apart from employee wages and salaries.

Performance allowances are divided into two main groups, namely financial incentives and indirect financial incentives. Financial incentives are rewards in the form of money given to employees who have achieved or exceeded the performance standards set by the company. The form can be in the form of bonuses, commissions, or other financial incentives. On the other hand, indirect financial incentives include all forms of financial rewards that do not fall into the category of direct financial incentives, such as social security benefits, insurance, and employee benefits [20]. The amount of performance allowance is determined by several components, including the level of individual performance achievement, attendance level, compliance with the code of ethics, and level of discipline [6]. By focusing on these indicators, companies can design fair performance benefit programs and provide appropriate incentives to employees based on their performance and contributions.

Employee Performance

Employee performance is an important concept in the world of business and management which reflects the extent to which an employee can achieve the expected work results in an organization or company. This performance is closely related to individual motivation and ability to carry out their duties and responsibilities. According to[21], to achieve good performance, an employee must have a certain level of motivation and ability. The level of education also has a role in improving performance, because education can increase a person's ability to carry out work [22]. In this context, employee performance is measured based on the extent to which they are able to achieve organizational goals and work programs set by the company. Employee performance indicators cover various aspects that reflect the results of individual work in the organization. These include the quality and quantity of work produced, timeliness of task completion, effectiveness of resource use, and commitment to the organization [19]. Quality refers to the extent to which work results approach perfection in achieving the expected goals. Quantity refers to the amount or volume of work completed. Timeliness shows the extent to which tasks are completed according to the desired deadline. Effectiveness is related to the efficient use of resources to achieve goals, while organizational commitment shows the extent to which employees are committed to the organization and their responsibilities [23]. By paying attention to these performance indicators, companies can measure, monitor and improve employee performance in accordance with the organization's goals and vision.

Conceptual framework

The rationale is the relationship between the variables studied and is a requirement to solve research problems and formulate hypotheses in the form of flowcharts with explanations. So the framework of thinking in this research can be described as follows.
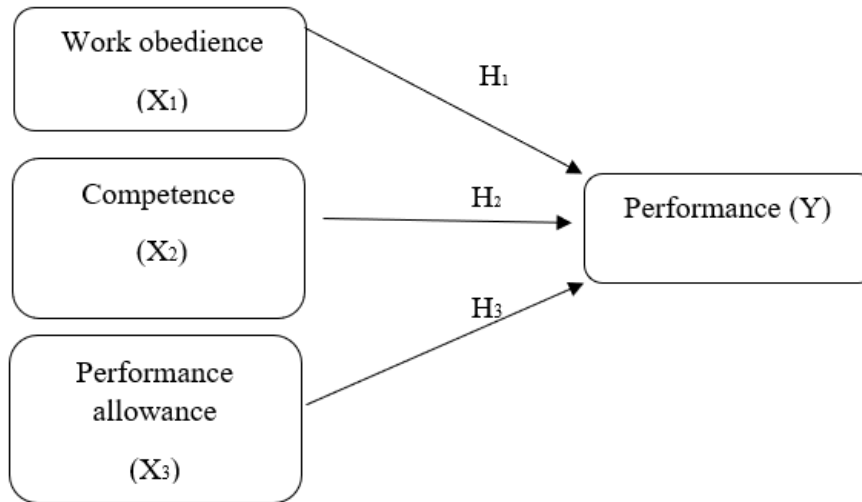
Figure 1 Theoretical Thinking Framework

From Figure 2.1 above, the variables in this study consist of independent variables. The variable (X) is the variable that is the cause of change which will explain or influence positively or negatively the dependent variable in the relationship pattern, namely (X1) Obedience. work, (X2) competency, (X3) performance allowance. The dependent variable is a variable that is caused or influenced by the presence of a free variable or independent variable. The dependent variable in this research is: performance. The research hypothesis is based on the conceptual model framework, namely:

H1: Work commitment influences performance.

H2: Competence influences performance.

H3: Performance allowances influence performance.

2. METHOD

This study used a survey approach with a cross-sectional survey design [24]. The population of this research is employees of the Provincial Spatial Planning and Highways Public Works Department. In this research, the sample size was 85 people using purposive sampling technique. The reason for using this purposive sampling technique is because it is suitable for use in quantitative research, or research that does not carry out generalizations. The data analysis method used in this study was Smart-PLS software version 4.0 which was run on a computer. According to [25], SEM models are usually built using a variant or component-based or covariance-based approach. One example of this approach is CB-SEM, or Covariance-Based Structural Equation Model, or PLS-SEM. Structural equation analysis (SEM) based on variance, PLS (Partial Least Square) can test measurement models as well as structural models. The measurement model is used to test validity and reliability, while the structural model is used to test causality. Because PLS (Partial Least Square) is an analysis that is soft modeling, it does not require specific data measurements, which means that the number of samples can be small.

3. RESULT AND DISCUSSION

Validity Test Results

Convergent Validity Test

Convergent validity relates to the principle that the measures of a construct should be highly correlated. Convergent validity testing can be seen from factor loadings which should be more than 0.7 and AVE values of more than 0.5. According to [26], Good factor loadings will increase the AVE value, thereby increasing convergent validity and discriminant validity. Factor loadings are estimates of the relationships in reflective measurement so that they provide a significant contribution in measuring the construct. The convergent validity test of this research can be seen in Table 1.

Table 1 Convergent Validity Test

Variable	Number of Items	Convergent Validity	
		Factor Loadings	AVE value
Work Obedience (X1)	8	0,621 - 0,784	0,528
Competency (X2)	5	(-0,260) - 0,760	0,387
Performance Allowance (X3)	5	0,208 - 0,895	0,532
Performance (Y)	10	0,491 - 0,721	0,438

Data Source: Managed, 2023

The table above shows that several variables have met the criteria for convergent validity as seen from the AVE value which is higher than 0.5, namely the work obedience and performance allowance variables. Variables that do not meet the criteria for convergent validity can occur when the construct factor loading value of the variable is low, namely in the variables of work obedience, competence, performance allowance and performance. factor loadings should be more than 0.7. If a factor loading is smaller than 0.7, it is considered to be deleted or removed from the model, to increase the AVE value significantly. The loading values for each factor can be seen in Appendix 2.

Factor loading values that are below 0.7 are X18, X22, X23, X31, X34, Y1, Y4 to Y10. This indicator has a low factor loading value, so it cannot be maintained. The X18 indicator is issued so that the AVE value of the work obedience variable increases. Next, indicators X22 and Removing an indicator with a low factor loading value will increase the variable AVE value. Thus, increasing the AVE value is by not removing the indicators all at once, but doing it one by one starting from the indicator with the lowest factor loading value. The process of removing problematic indicators is complete when the AVE value of the variable meets the convergent validity criteria. The best model resulting from removing the two problematic indicators can be seen in Table 2

Table 2 Improvements to the Convergent Validity Test

Variabel	Jumlah Item	Validitas Konvergen	
		Muatan Faktor	Nilai AVE
Work Obedience (X1)	6	0,705 - 0,812	0,576
Competency (X2)	3	0,706-0,784	0,571
Performance Allowance (X3)	3	0,837 – 0,904	0,757
Performance (Y)	2	0,888 – 0,891	0,792

Data Source: Managed, 2023

There are 12 indicators that are removed to increase the AVE value. The factor loading values after the problematic indicators were removed from the model can be seen in Appendix 3. After the 12 indicators were removed from the model, all variables met convergent validity.

Discriminant Validity Test

Discriminant validity relates to the principle that measures of different constructs should not be highly correlated. For discriminant validity, testing is carried out using the Fornell-Larcker criterion which looks at the AVE square root value of a variable, where discriminant validity is fulfilled if the AVE square root value is higher than other variables.

Table 3 Discriminant Validity Test

Variabel	Work Obedience	Performance	Competence	Performance Allowance
Work Obedience	0,759			
Performance	0,636	0,890		
Competence	0,569	0,531	0,756	
Performance Allowance	0,402	0,157	0,406	0,870

Data Source: Managed, 2023

The discriminant test results that can be seen from the table show that the square root of the AVE of a variable is different from other variables. This shows that the constructs in a variable are not correlated with constructs from other variables. According to[27], the logic of discriminant testing is that constructs contribute greater variance to related variables than different constructs. Thus, it can be concluded that each variable meets discriminant validity.

Reliability Test Results

Reliability testing is carried out to ensure the accuracy, thoroughness and consistency of a measuring instrument. Reliability testing in SEM-PLS can use the composite reliability method, where the criteria for a variable meet reliability if its value is greater than 0.7. Composite reliability is considered to have reliability in presenting reliability measures in research that uses structural equation models. Reliability testing can be seen in Table 4.4.

Table 4 Reliability Test

Variable	Reliability Komposit	Interpretation
Work Obedience	0,891	Reliable
Competence	0,799	Reliable
Performance Allowance	0,903	Reliable
Performance	0,884	Reliable

Data Source: Managed, 2023

Table 4 shows that all variables have a composite reliability value higher than 0.7. Thus, it can be concluded that all variables are reliable. The fulfillment of reliability shows that the consistency of the construct in measuring the related variables is strong.

Structural Model Evaluation

After ensuring that the research construct meets validity and reliability in evaluating the measurement model, the next step is to evaluate the structural model. Structural model evaluation is carried out to see the strength of estimates between latent variables or constructs. Evaluation of the structural model using PLS can be seen from the value of the coefficient of determination, the relative effect size of the independent variable in explaining the dependent variable, and the coefficient.

Structural model testing using SmartPLS 3.3.2 begins by drawing a research model by entering the variables studied and connecting them according to the alleged hypothesis. Variables that are thought to have an influence on other variables will be connected with arrows/one-way paths, thus forming independent variables and dependent variables. Variables that have an influence on other variables in this research are work obedience, competence, and performance allowances.

After creating a research path model with related variables, the next step is to find the value of the coefficient of determination or R^2, the value of the relative effect size or f^2, and the path coefficient. The recommended stage for testing the structural model is to start by looking at the path coefficient first, then looking at the size of the coefficient of determination and the size of the effect size.

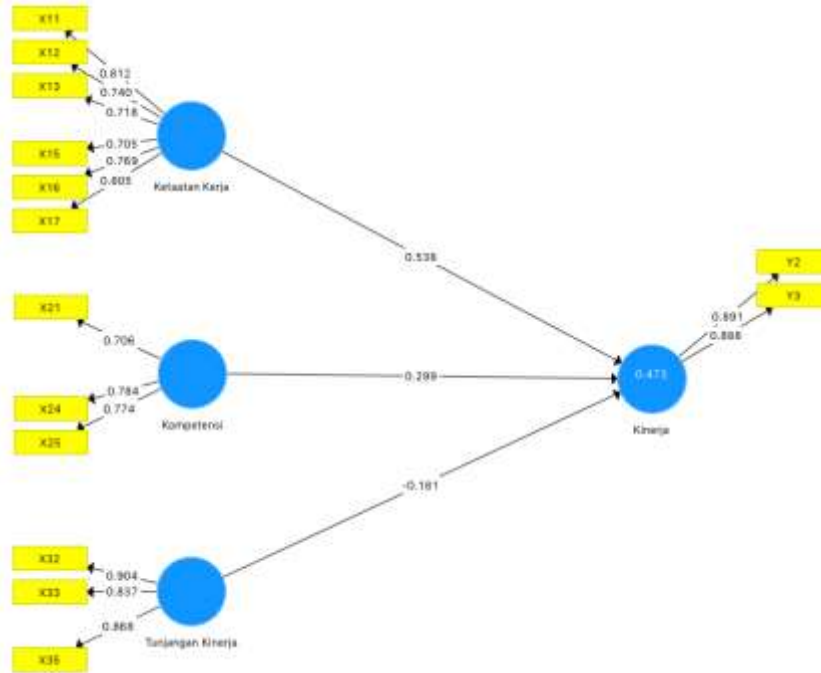**Path Coefficients Before and After Outliers**

Path coefficients can be seen to describe the relationship between indicators and their latent variables.
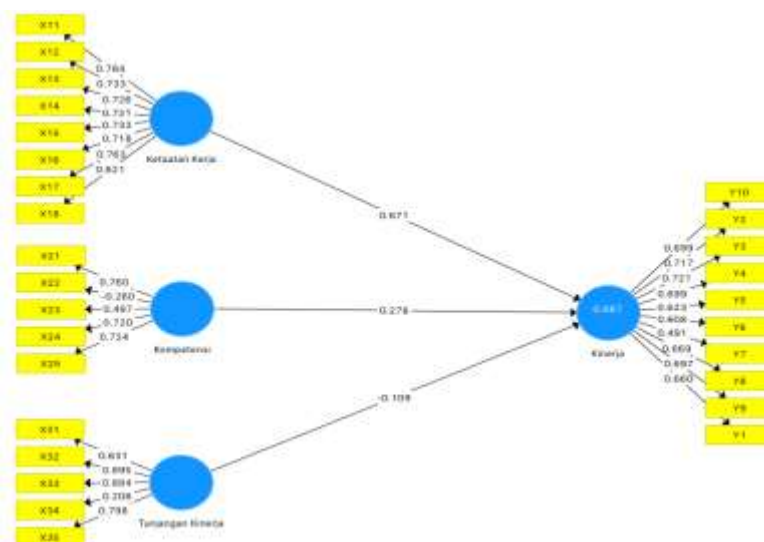
Figure 1 Path coefficient before outliers

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Figure 1 shows the direction of the path coefficient between variables. All coefficient directions are in accordance with the hypothesis, such as work obedience, competence, and performance allowances on performance. Where the alleged hypothesis is positive. Meanwhile, there are two indicators in the latent variable that have low estimated values, namely below 0.7, namely indicators X18, X22, X23, X31, X34, Y1, Y4 to Y10. So these 12 indicators must be removed from the model. Figure 1 is an image of the model after outliers. After looking at the path coefficient, you can then see the size of the coefficient of determination of the dependent variable.

Figure 2 Path coefficient after outliers

Coefficient of Determination (R2) and Effect Size (f2)

The coefficient of determination is used to identify how large the proportion of the independent variable is in explaining the dependent variable. The coefficient of determination looks at how accurate the model is in predicting a variable. For behavioral research, values of 0.75, 0.50, and 0.25 indicate that the model is strong, moderate, and weak, respectively. There is one dependent in this research, namely performance. The coefficient of determination value can be seen in Table 5 below.

Table 5 Coefficient of Determination

Dependent Variable	Independent Variable	R *Square*	Information
Performance	Work Obedience, Competency, Performance Benefits	0,473	Moderate

Data Source: Managed, 2023

The performance variables in this research model are explained by three independent variables, namely work obedience, competence and performance. The performance variable has a coefficient of determination value of 0.473. This can be interpreted as meaning that the proportion of independent variables in explaining performance variables is 47.3%. It can be concluded that the performance variable is in the medium/moderate model range. The coefficient of determination value is used to see how accurately the independent variables can explain a dependent variable. Partially, the magnitude of the effect size of each independent variable in explaining a dependent variable can be seen from the f2 value listed in Table .

Table 6 Rela6tive Effect Sizes

	Performance
Work Obedience	0,353
Competence	0,108
Performance Allowance	0,049

Data Source: Managed, 2023

Table 6 explains the f2 value of each independent variable from the dependent variable. Effect size indicates the relative magnitude of the contribution of an independent variable in explaining a dependent variable. According to [28], f2 values of 0.02, 0.15, and 0.35 indicate small, medium, and large effect sizes, respectively. The performance variables in this model are explained by the variables of work obedience, competence and performance allowances. Work compliance has a large effect size, namely 0.35, while competence has a medium effect size and performance allowances have a small effect size.

Hypothesis Testing

This research aims to test a structural model which includes the influence of work obedience on performance, the influence of competence on performance, and the influence of performance allowances on performance. Hypothesis testing is carried out by comparing the calculated t-value and the critical value in the t-table. The hypothesis is accepted if the t-calculated value is greater than the t-table value. The t-table critical value used is the one-tailed test value with a value of 1.645 for 5% significance and 2.326% for 1% significance. The direction of the relationship between variables can be seen from the estimated value, namely a standardized value between -1 and +1 depending on the direction and strength of the relationship between the paths. An estimated value that is close to +1 indicates a positive and strong relationship, conversely, the closer to 0, the weaker the relationship. The results of the bootstrapping test can be seen in Table 7.

Table 7 Bootstrapping Test Results

Hypothesis	Estimated Value	T *Statistic*	P *Values*	Information
H1: Work compliance -> Performance	0,538	5,066	0,000	Significant
H2: Competency -> Performance	0,299	2,625	0,009	Significant
H3: Performance allowance -> Performance	-0,181	2,033	0,043	Significant

Data Source: Managed, 2023

From bootstrapping data obtained using SmartPLS 3.3.2, researchers can make decisions about whether the proposed hypothesis is significant or not. Decision making is done by looking at the estimated values and t-calculated values.

Discussion

There are 3 hypotheses tested in this research. Discussion of the results of hypothesis testing is needed to strengthen the explanation regarding whether a research hypothesis is significant or not. Hypothesis discussions can be based on relevant theories, previous research findings, and logical thinking taken from actual reality. The following is a discussion of the results of research hypothesis testing.

Hypothesis 1: Work commitment influences performance

The relationship between work obedience and performance shows a t-value of 5.066 with an estimated value of 0.538. Based on these results, it can be concluded that H0 is rejected and Ha is accepted. Statistically, work obedience has a significant effect on performance, because the significance is below 5%, namely 0.000, which indicates that this variable has an influence on performance. So it can be stated that H1 is significant. Work obedience is demonstrated by an employee's attitude that reflects respect and obedience to the rules and regulations of the organization or company, which exist within an employee, which causes the employee to adjust voluntarily to the rules and regulations of the organization or company [6]. Performance is used to measure the results of a company's work towards its employees because they have carried out an activity or activity. Employee performance is often interpreted as task achievement, where employees at work must be in accordance with the organization's work program to show the organization's level of performance in achieving its vision, mission and goals. organizational goals [29]. Therefore, work obedience has a significant effect on performance. This supports the findings of [30] that obedience is very important for an organization, especially to motivate employees to be more disciplined in carrying out their work, both individually and in groups.

Hypothesis 2: Competence influences performance

The relationship between competence and performance shows a t-value of 2.625 with an estimated value of 0.299. Based on these results, it can be concluded that H0 is rejected and Ha is accepted. Statistically, competency has a significant effect on performance, so it can be stated that H2 is significant. Competency is evidence that a person has the characteristics necessary to produce superior or effective performance. Competent people tend to be highly creative because they have the confidence, knowledge and skills to generate ideas and apply them to work, and they are less likely to deal with uncertainty [31]. Prestasi kerja adalah prestasi kerja atau hasil kerja seseorang berdasarkan kuantitas dan kualitas yang

dicapai dalam melaksanakan suatu tugas sesuai dengan tanggung jawab yang dibebankan [32]. his supports [33] research that there is a significant influence of competence on performance, if the quality of employee competence is good, then employee performance will increase.

Hypothesis 3: Performance allowances influence performance

The relationship between performance allowances and performance shows a t-value of 2.033 with an estimated value of -0.181. Based on these results, it can be concluded that H0 is rejected and Ha is accepted. Statistically, performance allowances have a significant effect on performance, so it can be stated that H3 is significant. Performance allowance is a form of appreciation paid directly to employees for their performance that exceeds specified standards. This system is another form of direct salary other than salary and the salary is fixed compensation known as a performance pay plan [19]. Work performance is a person's work performance or work results based on the quantity and quality achieved in carrying out a task in accordance with the responsibilities assigned [32]. Performance allowance is a form of appreciation for performance that will motivate someone to continue to give their best in their work. The research results show that performance allowances have a significant effect on employee performance.

4. CONCLUSION

The research results revealed a significant relationship between the three main factors and employee performance. First, work obedience has been proven to have a positive effect on performance, showing that employees who comply with organizational rules and regulations tend to achieve better performance. Second, employee competence, including knowledge, skills and self-confidence, also has a significant positive impact on performance. Employees who have good competencies tend to be more creative, able to generate ideas, and overcome challenges better, all of which influence increased performance. Finally, performance benefits have been proven to have a significant positive influence on employee performance. This award provides direct incentives to employees for their performance that exceeds established standards. Although these findings provide valuable insights, this study has limitations including the generalizability of the results due to the specific context, exclusion of additional variables that may influence performance, and the potential influence of research methods. However, these findings provide an important basis for understanding and improving employee performance and can be used as a guide for human resource management research and policy in various organizations.nFrom the results of this research, the researcher has several valuable suggestions that can be put forward, some of which are outlined below:nCompanies are advised to improve employee performance by prioritizing work obedience through training and a supportive work environment, developing employee competency through further training and education, implementing an effective reward system based on performance, conducting regular performance evaluations, paying attention to contextual factors such as company culture, and taking steps -steps for further research. With these actions, companies can achieve higher productivity and overall organizational success.nFuture research can consider other variables, for example personality and employee engagement, which can be tested for their influence on performance. Thus, it is recommended for further research to test the influence of these variables. In addition, further research can use alternative methods to measure work compliance, competence, and performance benefits by using larger samples and other research designs that provide a deeper understanding.

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