

Impact of Allowances and Infrastructure on Disaster Management Agency Performance in Bontang

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Abstract

This study seeks to ascertain how the performance of the Bontang City Regional Disaster Management Agency is impacted by the provision of allowances and the fulfillment of facilities and infrastructure. Data collection strategies used by the researchers included direct observation, questionnaires or surveys, in-depth interviews, and documentation. The study's findings suggest that giving allowances and meeting infrastructure and facilities needs have an impact on employee performance and have a simultaneously positive and significant impact on employee performance. The more the allowances are received and the facilities and infrastructure are fulfilled, the more motivated the workers at BPBD Bontang are, which leads to higher performance levels. To improve the performance of BPBD Bontang employees, allowances should be added so that employees feel secure and more enthusiastic about their work. Adequate facilities and infrastructure should also be provided to facilitate employee performance, thereby improving the performance of BPBD Bontang employees. To add employee allowances, it is necessary to analyse the workload and propose an increase in allowances, as well as provide clear reasons for proposing the increase in allowances.

Keywords: Allowances, Employees, Facilities, Infrastructure, Performance.



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Introduction

Human resources are essential to the growth of any business or organization. This importance arises because people are vital for managing different resources to generate value within a company or institution. A significant factor that should be emphasized in improving human resources is performance (Sinambela et al., 2022). Every organization strives to enhance employee performance to fulfill its goals (Dewi & Rosmiati, 2022). Performance is essential for all types of organizations, whether governmental, community, or private. This is accomplished by meeting the fundamental needs of workers, which include ensuring access to quality education and training, providing salaries that meet the UMK, and offering adequate allowances and work facilities that comply with standards. Every government organization is responsible for ensuring that these allowances are given to workers, enabling them to achieve optimal performance in their job duties effectively (Bandura, 2023).

In accordance with Presidential Regulation No. 81 from 2010 concerning the comprehensive plan for bureaucratic reform from 2010 to 2025, it is mandated that all government ministries and local administrations implement bureaucratic reforms (Khoiriah & Qashmal, 2022). In this context, ministries and local governments that effectively carry out

these reforms can be rewarded with allowances. To improve their operations, companies focus on substantial performance allowances and adherence to various relevant regulations. Having strong, positive performance allowances can significantly speed up organizational activities if they are effectively utilized by the organization's members. However, strong performance allowances are not always guaranteed, which means improvements may be necessary (Mudhofar, 2021). The changing circumstances indicate that public institutions risk diminishing their performance allowances if they keep changing their public managers and certain public staff (Suprianto et al., 2024a). Pasiakan et al. (2021) explain that "actual performance" refers to the results achieved by a person or a group of employees. This term comes from "job performance. " When an employee or group of employees is given performance standards or guidelines by the company, their performance can then be evaluated. One way to assess work performance is through evaluations (Pratama et al., 2025).

According to Siti Utari and others in 2022, there are six ways to evaluate how well someone is doing their job: the quality of work, the amount of work done, how timely the work is completed, how cost-effective it is, how much supervision it requires, and the effect it has on workplace relationships. Companies should offer training and educational programs to their workers because these opportunities help them grow their skills and capabilities. The goal of these training programs is to create a team that can perform well and adapt to the future needs of the company. These efforts are important not just for the workers but also for the organization overall, as they can improve how well employees perform by enhancing their skills. When employees perform better, it will ultimately be good for the organization, as noted by (Almaaitah et al., 2020). One government agency that requires support to enhance its human resources is the Bontang City Regional Disaster Management Agency. This is critical because the employees at this agency have high-risk roles and responsibilities, as they not only manage disasters when they happen but also have accountability to the community for disaster prevention and handle the aftermath following a disaster. Disaster management involves a range of activities, including creating development policies that consider disaster risks, engaging in prevention activities, responding during emergencies, and conducting rehabilitation and reconstruction efforts (Amatya & Khan, 2023).

Law Number 24 of 2007, which states that both the national and local governments are in charge of carrying out disaster management, created the BPBD of Bontang City (Murdika, 2025). The regional government is responsible for ensuring that the rights of refugees and communities affected by calamities are protected in accordance with fundamental service standards (Maulana & Wardah, 2023). It must also protect communities from the impacts of disasters and strive to reduce disaster risks. The Bontang City Regional Disaster Management Agency, which is committed to handling disasters in the Bontang City area, was established in accordance with Regional Regulation No. Because its classification no longer aligned with the current changes and events in the Bontang City area, the legislation numbered 4 of 2015 was amended (Nugraha, 2020).

The quantity and quality of work that workers produce when performing their assigned duties determines their performance (Rambulangi et al., 2024a). Through the results of the products and services given, performance primarily shows the extent of employee contributions to the company (Laili cactoret al., 2018; Indarto et al., 2025). The effectiveness and quantity of a person's output while carrying out their duties are indicators of employee performance. According to Sutirno, performance comprises the work outcomes of workers who are evaluated using quality, quantity, time spent, and teamwork metrics to meet the organization's established objectives. It is crucial to offer incentives that enable employees to work effectively and efficiently in order to improve their performance. Providing allowances and making sure the required facilities and infrastructure are available is one way to achieve this (Rambulangi et al., 2024b).

The distribution of performance bonuses to each employee is expected to improve staff efficiency in providing services to the community and organizations, which will eventually improve the welfare of those working for the Bontang City Regional Disaster Management Agency. The Bontang City Regional Disaster Management Agency provides a variety of monthly allowances to its employees, including shift allowances for those who work shifts. Mayor Regulation Number 1 of 2020 is modified by PERWALI Number 1 of 2021, which governs the distribution of these additional allowances. The guidelines for supplementing the income of local government employees are laid forth in this legislation (MUBARAK et al., 2025).

Furthermore, office amenities and infrastructure are essential components in completing a task effectively. Employees are unable to perform efficiently and promptly without the availability of sufficient facilities and infrastructure. The provision of facilities and infrastructure will undoubtedly influence employee performance. This suggests that good work environments and infrastructure will enhance employee performance, while poor facilities and infrastructure will impede optimal performance (NASIR et al., 2023).

Regulation of the Ministry of Home Affairs No. The law from 2006, specifically in Article 1, outlines the meaning of facilities and infrastructure in relation to standardizing work environments and infrastructure to enhance the management of local government. Facilities are resources that directly support the fulfillment of the goals of local government administration. In the meantime, infrastructure refers to the facilities that support the functioning of agencies indirectly, ensuring alignment with the established objectives. To reach the company's goals, it has been decided that facilities and infrastructure must have set indicators, such as completeness, condition, and usage.

Thus, the importance of workspaces and infrastructure is vital for the successful completion of responsibilities. Facilities and infrastructure that are properly equipped and maintained are key to attaining high-quality results. As stated in the regulation released by the Head of the National Disaster Management Agency Number 17 of 2009, it relates to the Guidelines for the Standardization of Equipment in Disaster Management.

According to the BNPB Regulation about the Standardization Guidelines for Disaster Management Equipment, the Regional Disaster Management Agency in Bontang City is currently dealing with many issues. Right now, their land fleet has only one Fire Zip and one Tank Truck to handle fires in forests, on land, and in homes, while the group meant for maritime emergencies only has three Speed Boats. The personal protective equipment they have is also quite limited, consisting of just three sets of diving gear, six fire jackets, and a small amount of other protective gear, like masks, extra fire jackets, PDL shoes, breathing devices, safety helmets, HT radios, and goggles.

Moreover, through interviews with the head of the Bontang City Regional Disaster Management Agency and through observations, the researcher learned that the delivery of performance bonuses and the provision of facilities and infrastructure greatly affect and contribute to improving performance in the Bontang City area. Additionally, the performance of the staff at the Regional Disaster Management Agency can be enhanced by giving out bonuses and ensuring proper facilities and infrastructure are in place. Because the performance level of the Regional Disaster Management Agency staff is low, the researcher noticed that these employees at the Bontang City Regional Disaster Management Agency Office are not performing well. Also, there is a feeling of dissatisfaction among employees toward their managers regarding the allowances, facilities, and infrastructure needed to improve the performance quality of the officials at the Regional Disaster Management Agency in the community (La Suhu et al., 2025; Marthinu et al., 2025).

Through the observation activities carried out by researchers, supported by several previous and relevant research results, as well as the Initial Observation Results and interview results with the Head of the Bontang City BPBD conducted by researchers, it was found that, in general, all personnel in the Bontang City Disaster Management Agency have a fairly high response time with fairly good performance. However, there are still some employees who show poor performance in carrying out disaster management.

Literature Review

Management of Human Resources

The human resources department is essential to all organizations. Regardless of their organization or purpose, groups are formed with various goals intended to assist individuals, and their activities are directed by people. To successfully oversee human resources in accordance with the organization's vision and achieve its objectives, it is essential to possess an understanding of, as well as strategies and methods related to human resource management, commonly referred to as HRM (Jašková & Havierníková, 2020). As noted by Mangkunegara (2013:2), human resource management entails: 'the preparation, structuring, coordinating, execution, and oversight of acquiring, nurturing, compensating, integrating, and separating workers to fulfill organizational objectives.

Furthermore, Priansa (2014:7) defines human resource management as "the science and art of effectively and efficiently managing the use of human resources and other resources to

achieve specific aims". Additionally, Sutrisno (2016:6) describes HRM as "the processes involved in planning, acquiring, developing, maintaining, and utilizing human resources to meet both personal and organizational objectives." According to Hasibuan (2016:10), human resource management is "the science and art of overseeing labor relationships and roles in a manner that effectively and efficiently contributes to achieving the goals of the company, its employees, and society." According to Kasmir (2016:25), HRM, on the other hand, is defined as "The process of managing people, through planning, recruitment, selection, training, development, compensation, career, safety and health, and maintaining industrial relations until termination of employment in order to achieve company goals and improve stakeholder welfare" (Mio et al., 2020).

Performance Allowance

A performance allowance refers to extra perks provided to workers, which can include items like company cars, complimentary meals, healthcare services, help with vacations, and more. These allowances serve as added perks to help keep employees engaged so they choose to remain with the organization. In this regard, allowances contribute to the employment relationship by assessing how effectively workers can perform their duties, which assists in achieving the intended goals without difficulty. According to Fathoni's observations in 2006, allowances are considered part of total compensation. They function as a reward system. This system consists of two primary components: direct remuneration tied to job performance. Salaries and allowances are essential sources of motivation, as satisfying one's needs is a significant factor for individuals to pursue employment, as noted by Rolando and Mulyono in 2024, along with Rolando and Pasaribu in 2024. This can motivate employees to exert more effort for the organization and strengthen their attachment to their roles, as highlighted by (Citra & Sagala, 2019).

An equally important factor in influencing performance is allowances. These allowances are a form of programme provided by companies so that their employees can live more prosperously, and are given based on the employee's level within the company (Iswaningsih, 2023). The provision of benefits by companies is based on the premise that employees greatly value money and want to earn additional money outside of their salaries (Suprianto et al., 2024b). Benefits that are provided appropriately and centrally can direct employees to focus more on the company's goals. Rivai in Apriliyana (2017) explains that incentives (performance bonuses) are direct rewards given to employees who surpass established performance criteria. This system represents an alternative type of direct payment separate from wages and salaries, which are established compensations categorized as a pay-for-performance plan. According to Subekhi and Jauhar in Suci (2015), rewards and incentives differ in that incentives serve to motivate workers to improve their performance, while rewards are additional recognition given by superiors to workers. This form of compensation is in the form of allowances that are generally not linked to work performance.

Facilities and Infrastructure

The Big Indonesian Dictionary (2008:127) defines facilities as 'everything that can be used as a means to achieve a goal or purpose'. The physical infrastructure is essential to the execution of office functions. In the course of carrying out office tasks and work, office equipment is either a tool or an item that is used directly. Infrastructure, on the other hand, is defined in the Big Indonesian Dictionary (2008: 1099) as "everything that is a major element in the implementation of a process within an institution." As a result, institutional resources used to help office facilities meet commercial or organizational goals can be understood as office infrastructure.

According to Sri Endang R, Sri Mulyani, and Suyyati (2010:43), "Office equipment are movable items such as computers and machines." In the meantime, 'office infrastructure are immovable objects such as buildings, rooms, and land.' Human activities are becoming more and more reliant on the availability of facilities and equipment, even if only in part, in modern societies with complex technology. Existing work infrastructure and amenities must always be maintained in accordance with established norms, protocols, and procedures, and their utility must be guaranteed, keeping this in mind (Lok et al., 2023).

Moreover, Moenir states in M Zahari, Yunan Surono, and Sufriyanto (2022) that facilities and infrastructure refer to the different types of work tools and resources that play either a primary or a secondary role in completing tasks, especially concerning the interests that relate to the work organization. The complete set of actions, whether using main or additional tools, relies on facilities and infrastructure as a group of instruments, all of which help reach the desired objectives and, consequently, affect the overall effectiveness of the organization.

According to Y.W. Sunindhia and Nini Widiyanti, in Mita Rismawati (2022), the supporting facilities and infrastructure that can influence or improve work efficiency and effectiveness include the following: Building or Office Conditions, Office Equipment, Transportation and Communication Tools. Moreover, Moenir (in M Zahari, Yunan Surono, and Sufriyanto 2022) states that infrastructure includes all forms of equipment, tools, and facilities that function as either essential or additional supports in carrying out tasks, while also meeting the organizational needs connected to the work.

Therefore, it can be concluded that facilities and infrastructure consist of a set of tools used in various activities, serving as either primary or secondary support, both designed to achieve specific goals, thereby affecting the overall efficiency of the organization. Having well-equipped facilities and infrastructure will encourage everyone to utilize the resources provided. Bohari (in Aula 2020) notes that when work amenities and infrastructure are of high quality, they can positively impact employee performance, but if they are inadequate, employee performance may suffer.

The Impact of Performance Incentives on Employee Output

Personal output signifies the contributions made by a worker, assessed based on both the quality and amount in relation to predefined criteria. The accomplishment of personal output depends on several enabling factors, such as ability, enthusiasm, individual traits, and

the setting of the workplace (Safitri et al., 2025). Organizations can enhance employee output by recognizing or rewarding their contributions. In this context, performance incentives are extra perks provided to employees, such as access to company vehicles, complimentary meals, health care services, vacation support, and more. Thus, incentives serve as additional compensation designed to encourage employees to remain with the company.

Performance incentives represent just one of several elements that influence output. These incentives matter because they acknowledge the work done, motivating employees to perform their duties more effectively. However, employees are expected to take responsibility for their actions. Receiving a performance incentive does not grant them permission to be lazy; they are required to maintain their quality of work. Incentives form part of the overall pay or earnings that do not directly correlate with the job's demands or the employees' output. The allocation of incentives is often tied to the company's commitment to fulfilling its employees' needs for security, reflecting the company's supportive role and its social responsibilities toward its workforce (Wungu and Brotoharsojo, in Lifana, 2013).

The Effect of Amenities and Infrastructure on Employee Output

Work amenities and infrastructure play a vital role in organizations, as employee performance is significantly influenced by the resources provided to assist them in their responsibilities. Presently, the quality of these amenities and infrastructure has a major impact on an organization's success or failure. The more modern and essential the office tools available to staff, the better their performance is likely to be (Pratama & Hermina, 2022). In an advanced civilisation with modern technology, human activities increasingly depend on the availability of facilities and equipment, albeit within certain limits. Recognising this, existing work facilities and infrastructure must be consistently maintained in accordance with established standards, procedures, and methods to ensure operational readiness. Additionally, it is advised that buildings and systems have all kinds of tools, working materials, and setups that act as main or additional aids in performing tasks, along with those that connect to the goals of the work group. Buildings and systems are made up of a collection of tools utilized in daily activities, including extra devices and key tools, which work together to reach specific goals, thus impacting the overall effectiveness of the group.

Method

In this research, the writer employed a quantitative method. Quantitative methods are research approaches grounded in positivism, utilized to examine particular populations or samples. They involve gathering data, employing research tools, and conducting quantitative or statistical analyses in order to evaluate established hypotheses. This study will take place at the Office of the Bontang Regional Disaster Management Agency, situated on Jl. Ir. H. Juanda, Tanjung Laut Village, South Bontang Subdistrict, Bontang City, East Kalimantan.

Population and Sample

The population is defined as the entire group of individuals or units whose characteristics are to be analyzed. These units are referred to as units of analysis and can

encompass individuals, objects, organizations, and similar types. The subjects of this research are selected from all relevant data held by institutions regarding performance evaluation through the rating scales approach. This approach is employed to assess employees according to specific criteria, where researchers gauge performance using a scale that includes various categories, which will be numerically represented. The aspects chosen for evaluation consist of two categories: factors related to the job and personal characteristics. This study includes all 56 employees of the Bontang City Regional Disaster Management Agency.

The sample shows a small section of the whole research group and its characteristics. After determining how many samples to gather, the sampling method is chosen next. In this study, the sampling method used was saturated sampling, which involved 42 participants in total. This group included all the shift workers from the Bontang Regional Disaster Management Agency, which were 25 people, and 17 individuals working as Search and Rescue Officers and Operational Service Operators who did not have shifts.

Data Collection Techniques

1. Direct Observation

Direct observation is a data collection technique that involves directly observing the research subject and carefully recording events and studying documentation.

2. Questionnaires

Questionnaires are used to gather information by asking respondents a series of written questions that they must answer in writing. Questionnaires are collaborative in that respondents are anticipated to follow the directions given and help by giving time and answering research questions in writing and in confidence. To collect data for this study, the author handed out questionnaires to workers at the Bontang City Regional Disaster Management Agency. The Likert scale was the measurement scale that was employed.

Methods for Data Analysis

The investigator input the information into SPSS, a program designed for analyzing data, and utilized Excel to organize the information to evaluate the reliability of this research instrument. The inquiry, focused on examining the correlation between different variables, was approached through quantitative descriptive analysis. The method of analysis chosen was simple linear regression, aiming to determine whether a linear connection exists between the independent variable (X) and the dependent variable (Y), which will undergo statistical regression analysis.

1. Validation Exam

A measure of the validity or correctness of an instrument is its validity. The following is the formula for determining validity

$$R = \frac{\sum XY - (\sum X)(\sum Y)}{\sqrt{\sum x^2 - \sum X^2} \times \sqrt{N \sum Y^2 - (\sum Y)^2}}$$

Explanation:

R : Item validity coefficient sought X: Respondent score for each item

X : Sum of scores in distribution X

ΣY : Sum of scores in distribution Y
 ΣX^2 : Sum of squares of each score X
 ΣY^2 : Sum of squares of each score
 N : Number of respondents

2. Reliability Test

Reliability serves as a tool for assessing how precise, trustworthy, consistent, stable, or reliable the measuring device being utilized is. A measuring device is considered dependable if it remains stable, can be relied upon, and is effective for predictions. This indicates that trustworthy data is achieved when the measuring instrument yields identical outcomes even when administered multiple times by various researchers. The formula employed for Alpha is:

$$\alpha = \frac{k}{k-1} \left(1 - \frac{\Sigma S^2 j}{S^2 x} \right)$$

Explanation:

α = Alpha reliability coefficient

k = Number of items

Sj = Respondent variance for item I

Sx = Total score variance

3. Hypothesis Testing (t-test)

The t-test is used to look at individual variables one at a time. The results of the t-test can be seen in the coefficients table, particularly in the significance section. This test checks the t-count number for each regression coefficient with the critical value taken from the t-table according to the significance level. The process includes analyzing the values from the t-table and t-count by following the decision-making rules mentioned below:

a. H0:

i. The offering of allowances (X1) does not influence performance (Y).

ii. The availability of facilities and infrastructure (X2) does not influence performance (Y).

iii. There is no impact of providing allowances (X1) and offering facilities and infrastructure (X2) on performance (Y).

b. H1:

i. Performance (Y) is influenced by the granting of allowances (X1).

ii. Performance (Y) is impacted by the provision of facilities and infrastructure (X2).

iii. The provision of allowances (X1) has an impact on performance (Y), which includes the availability of facilities and infrastructure

a. Test Formula

$$t_{hit} = \frac{\bar{x} - \mu_0}{(s / \sqrt{n})}$$

t = calculated t value

- \bar{x} = sample mean
- μ_0 = parameter value
- s = sample standard deviation
- n = sample size

- b. The t-test hypothesis results are compared to the table using the following criteria, which are based on the t-table results:
 - a) If the value of the t-test surpasses the t-table value at a significance level of 5%, it signifies the rejection of H_0 and the acceptance of H_1 . This allows for the conclusion that the independent variable (X) significantly influences the dependent variable (Y).
 - b) If the calculated t-value falls below the t-table value at a significance level of 5%, it suggests that H_0 is accepted while H_1 is rejected, indicating that the independent variable (X) does not have a meaningful effect on the dependent variable (Y).

Result and Discussion

In this study, the research tools for the variables of Performance Allowances, Facilities and Infrastructure, and Employee Performance were subjected to validity analysis. The foundation for decision making, which can be observed in the appendix, is the SPSS program. A claim is true if the r value exceeds the table r value. Or an error is true if the calculated r value is less than the table r value. The r values can be found in the Corrected Item-Total Correlation section for every total column of each participant. In this research, the validity evaluation was done as follows: The Corrected Item-Total Correlation section for each total column of every participant shows the r values. The assessment of validity for the research tools regarding Performance Allowance, Facilities and Infrastructure, and Employee Performance in this study was conducted as follows:

1. Performance Allowance Variable (X1)

Data for the Performance Allowance variable (X1) was obtained from 24 questions, namely X1.1 to X1.24. With a total of 53 respondents, the following r count results were obtained:

Table 1. Calculated Performance Allowance Validity Test (X1) Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
x1_1	71.45	266.937	.741	.979
x1_2	71.36	260.382	.891	.978
x1_3	71.48	265.670	.799	.979
x1_4	71.55	267.132	.815	.979
x1_5	71.55	262.644	.834	.979
x1_6	71.48	259.085	.900	.978

x1_7	71.48	267.573	.755	.979
x1_8	71.52	266.743	.782	.979
x1_9	71.38	263.364	.819	.979
x1_10	71.38	264.437	.836	.979
x1_11	71.48	269.914	.761	.979
x1_12	71.50	262.646	.789	.979
x1_13	71.36	259.113	.884	.978
x1_14	71.43	267.373	.806	.979
x1_15	71.48	265.719	.797	.979
x1_16	71.48	265.377	.811	.979
x1_17	71.69	265.585	.785	.979
x1_18	71.52	262.695	.821	.979
x1_19	71.48	269.329	.716	.980
x1_20	71.52	262.109	.841	.979
x1_21	71.71	267.087	.808	.979
x1_22	71.52	262.987	.837	.979
x1_23	71.45	264.839	.820	.979
x1_24	71.45	265.961	.807	.979

Source: Author, 2026.

The variable for performance allowance was evaluated using a validity examination consisting of 24 questions. As the results of the test indicated that the computed r value was greater than the table r value (Corrected Item-Total Correlation > 0.2681) for each individual item, all 24 indicators measuring the performance allowance variable were considered valid.

2. Facilities and Infrastructure Variable (X2)

The Work Discipline variable (X2) data was obtained from 5 questions, namely X2.1 to X2.5. With a total of 53 respondents, the following results were obtained as the calculated r:

Table 2. Calculated r for the Facilities and Infrastructure Validity Test (X2) Item-Total Statistics

	Scale mean it item deleted	Scale Variance it Item Deleted	Corrected Item Total Correction	Cronbach's Alpha if Item Deleted
x2_1	12.62	12.632	0.867	.948
x2_2	12.67	13.398	0.872	.947
x2_3	12.71	13.282	0.884	.945
x2_4	12.69	12.073	0.909	.941
x2_5	12.64	12.674	0.868	.947

Source: Author, 2026.

The evaluation to determine the accuracy of the Work Discipline aspect was conducted using five inquiries from a questionnaire. Because the outcomes indicated that the computed r value

exceeded the table r (Corrected Item-Total Correlation > 0.2681) for each of the inquiries, all five assessments for the Work Discipline aspect were validated.

3. Employee Performance Variable (Y)

Data for the Employee Performance aspect (Y) was collected from 24 questions in the questionnaire, labeled from Y. 1 to Y. 24. With responses from 53 individuals, the calculated r values were as follows:

Table 3. Employee Performance Validity Test Calculation (Y) Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
y_1	59.45	88.156	0.716	0.954
y_2	59.43	89.666	0.621	0.955
y_3	59.36	89.503	0.646	0.954
y_4	59.50	89.768	0.560	0.955
y_5	59.43	88.836	0.647	0.954
y_6	59.48	88.451	0.634	0.955
y_7	59.48	90.890	0.446	0.956
y_8	59.43	88.885	0.642	0.954
y_9	59.52	87.475	0.734	0.953
y_10	59.52	87.963	0.687	0.954
y_11	59.43	86.592	0.807	0.953
y_12	59.31	91.487	0.441	0.956
y_13	59.43	87.812	0.750	0.953
y_14	59.43	86.690	0.743	0.953
y_15	59.48	89.621	0.629	0.955
y_16	59.45	87.620	0.710	0.954
y_17	59.40	88.491	0.682	0.954
y_18	59.43	88.056	0.725	0.954
y_19	59.45	88.644	0.667	0.954
y_20	59.48	88.207	0.657	0.954
y_21	59.50	88.598	0.623	0.955
y_22	59.45	88.351	0.696	0.954
y_23	59.48	88.499	0.683	0.954
y_24	59.48	87.865	0.689	0.954
y_25	59.50	86.841	0.789	0.953

Source: Author, 2026.

The evaluation of the validity of the Employee Performance variable was conducted with a set of 24 items. Since the results from the analysis produced a computed r value that exceeded the

table r (Corrected Item-Total Correlation > 0.2681) for each item, the entire set of 24 items utilized to assess the Employee Performance variable has been validated.

4. Reliability

1) Performance Allowance Variable (X1)

Table 4. Performance Allowance Reliability Test, Reliability Statistics

Cronbach' Alpha	N of Items
.980	24

Source: Author, 2026.

The data from the items that were processed was used to carry out a test for reliability with the Cronbach's Alpha method. The score from Cronbach's Alpha was above 0.6, which shows that reliability was met. The variable for Performance Allowance was tested for reliability across 24 items. The Performance Allowance variable was evaluated with 24 questions, and it was considered reliable as the test data showed a Cronbach's Alpha score exceeding the acceptable limit (0.980 > 0.6).

2) Different Facilities and Infrastructure (X2)

Table 5. Facilities and Infrastructure Reliability Test, Reliability Statistics

Cronbach' Alpha	N of Items
.956	5

Source: Author, 2026.

Reliability assessment was performed through the Cronbach's Alpha technique utilizing the analyzed item data. Reliability was confirmed as the Cronbach's Alpha score exceeded 0.6. The reliability examination for the Facilities and Infrastructure factor involved 5 inquiries. Since the outcomes yielded a Cronbach's Alpha score higher than the basic requirement (0.956 > 0.6), the assessment of the Facilities and Infrastructure factor based on these 5 inquiries was deemed reliable. The study's data review was done through several linear regression methods. The findings from the multiple linear regression analysis with SPSS software generated this important table,

Table 6. Correlation Coefficient Test Results (R²), Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.860 ^a	.740	.726	5.121

Source: Author, 2026.

a. Predictors: (Constant), x₂, x₁

b. Dependent Variable: y

According to the table provided, the value of the correlation coefficient is R = 0.860. The correlation coefficient shows that the link between the independent variables (X₁ and X₂) and the dependent variable (Y) is 0.860. The multiple determination coefficient, known as R Square, is equal to 0.740. This value indicates that the independent variables, X₁ and X₂, have an effect on the dependent variable, Y. To evaluate its importance, the subsequent result is utilized:

Table 7. Multiple Linear Regression ANOVA of Performance Allowances and Facilities and Infrastructure on Employee Performance ANOVAa

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	2908.146	2	1454.073	55.453	.000 ^b
Residual	1022.640	39	26.222		
Total	3930.786	41			

Source: Author, 2026.

- a. Dependent Variable: y
- b. Predictors: (Constant), x2, x1

The table above shows that the F value is 55.453 and the Sig value is 0.000. Because the sig value is less than 0.05, Ho is rejected and Ha is accepted, it may be inferred that Performance Allowances, Facilities, and Infrastructure have an impact on Employee Performance. Additionally, the multiple linear regression analysis generated a table of coefficients that demonstrated the impact of Performance Allowances and Facilities and Infrastructure on Employee Performance, as seen below:

Table 8. Coefficients of the Effect of Performance Allowances and Facilities and Infrastructure on Employee Performance Coefficientsa

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	13.118	4.911		2.671	.011		
1 x1	.474	.048	.821	9.962	.000	.983	1.018
x2	.852	.181	.387	4.699	.000	.983	1.018

Source: Author, 2026.

- a. Dependent Variable: y

According to the table presented, a multiple linear regression equation model can be created using column B. The outcome of the research leads to the following multiple linear regression equation model “ $Y = 13.118 + 0.474X_1 + 0.852X_2$ ”. The multiple linear regression equation model from the analysis can be understood afterwards. The constant number of 13.118 indicates that when the variables Performance Allowance (X1) and Facilities and Infrastructure (X2) are kept the same, the value of the variable Y will be 13.118. The regression coefficient for X1 (Performance Allowance) is $b_1 = 0.474$, which means that if X2 (Facilities and Infrastructure) remains unchanged at 0, then a 1 unit rise in X1 (Performance Allowance) will cause Y (Employee Performance) to go up by 0.474. The value of the regression coefficient for X2 (Facilities and Infrastructure) is $b_2 = 0.852$. This suggests that when X1 (Performance Allowance) is held constant at 0 (zero), each 1 unit increase in X2 (Facilities and Infrastructure) will result in an increase of 0.852 in variable Y (Employee Performance).

Conclusion

The findings of this study are as follows, based on the results of the aforementioned research and hypothesis testing. Y is impacted by X1. Work allowances have a beneficial and substantial impact on staff productivity. The greater the work allowance granted by BPBD Bontang, the better the employee performance. This demonstrates that performance allowances, a type of income improvement program, can foster human resources and organizational preparedness that will lead to better performance. X2 Impacts Y, Employee productivity is greatly enhanced by the provision of infrastructure and amenities. A more comprehensive infrastructure and facilities will lead to improved staff performance at BPBD Bontang. The importance of facilities and infrastructure in influencing employee performance—since they are tools that help employees accomplish their job duties—may be the cause of this. Y is impacted by X1 and X2, Employee performance is impacted by the availability of facilities, infrastructure, and allowances, and the impact is both positive and significant (together). The more advantages obtained and the better the facilities and infrastructure provided, the more driven BPBD Bontang employees are to work, which raises their productivity.”

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