
THE EFFECT OF THE APPLICATION OF ORGANIZATIONAL ALLOWANCE AND JUSTICE POLICY ON FINANCIAL PERFORMANCE AT THE CENTRAL LOMBOK BPBD

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Abstract: This study aims to analyze the impact or influence of benefits and organizational justice policies on the financial performance of regional disaster management agencies in Lombok Regency. The sample in this study were all employees in the regional disaster management agency in Lombok Regency. The results showed that the application of the allowance policy had a positive and significant effect on financial performance in the regional disaster management agency in Central Lombok Regency, meaning that the allowance policy had a positive impact on improving financial performance. organizational justice has a positive and significant impact on the financial performance of regional disaster management agencies in Lombok Regency or organizational justice has a very positive impact on financial performance of regional disaster management agencies in Central Lombok Regency.

Keywords: Application of Benefits Policy, Organizational Fairness, Financial Performance

INTRODUCTION

The implementation of local government autonomy needs to be supported by human resources and adequate sources of financing. Therefore, the government must try to increase the source of financing management because the source of revenue is very diverse. There are several regions with human resources that are able to carry out regional autonomy not closed, there is a possibility that some regions will face difficulties in terms of human resources within the organization of the Regional Financial Management Agency. Including in the Ciamis Regency Regional Financial Management Agency (BPKD), management of the progress of the quality of work of an organization on employee salaries to obtain a job satisfaction for its employees.

The level of performance of this government agency needs to be evaluated and reported, because as an illustration of the level of success of the agency in managing its resources in achieving results in accordance with strategic plans. Success in improving the performance of agencies or organizations is strongly influenced by many factors. One of the factors that influence is the human resource factor. So great influence, because of the power and benefit of other elements in organizational management is determined by human resources. These resources according to experts make a significant contribution in improving organizational performance. Performance is the level of success of a person or group of people in carrying out their duties and responsibilities as well as the ability to achieve the goals and standards that have been set (Sulistiyorini in Ondi Saondi, 2010).

The potential of every human resource that exists in an organization must be utilized as well as possible so as to provide optimal work results. The achievement of the

goals set by an organization does not only depend on modern equipment, complete facilities and infrastructure, but also depends on humans who carry out the work. The success of an organization is very large influenced by the performance of individual employees. Performance is basically the responsibility of every individual who works in an institution or an organization. Good performance is the result of optimal work and in accordance with organizational standards and supports the achievement of organizational goals. Improving financial performance will bring progress to agencies (organizations) to be able to survive in an unstable competition. Achievement of optimal financial performance can be seen from employee welfare and factors that support financial performance. Sutrisno (2010), concluding that financial performance is the work of employees seen in aspects of quality, quantity, work time and cooperation to achieve the goals set together by the organization.

Financial performance is a measure of organizational financial management associated with the center of accountability. According to Regulation of the Minister of Home Affairs Number 59 of 2007 concerning Amendments to the Regulation of the Minister of Home Affairs Number 13 of 2006 concerning Guidelines for Regional Financial Management, it is stated that performance is the output or the result of the activities or programs that will be or have been achieved in connection with the use of the budget with the quantity and quality measured. Regional Government Financial Performance is "a picture of the level of achievement of financial management for the implementation of a policy program activity in realizing the goals, objectives, vision and mission of the Regional Government" (Mahsun, 2013). Regional Government Financial Performance is the level of achievement of a work results in the field of regional finance which includes regional revenue and expenditure using the financial system determined through a policy or statutory provisions for a budget period.

Disaster management efforts in the regions need to begin with regional policies aimed at cope with disasters in accordance with existing regulations. Strategies determined by regions in overcoming disasters need to be adjusted to the regional conditions. The National Disaster Management Operation must be ensured to run effectively, efficiently and sustainably. To support Development of a disaster management system that includes national policies, strategies and operations covering the central and regional governments, it is necessary to begin with knowing the extent of the application of regulations related to natural disaster management in the regions. One of the bodies formed by the government in an effort to disaster management is the disaster management agency Regional (BPBD), in accordance with the plan of the Central Lombok Regency BPBD. Organizational commitment is seen as an orientation of values to the organization that shows individuals very thinking about and prioritizing their work and organization. Individuals will try to provide all their efforts in order to help the organization achieve their goals. The purpose of the agency without commitment is in vain, so employees who are empowered to provide this commitment mentally, emotionally and physically. This is because they take part in the decision making process and also holds responsibility for their actions.

Provision of benefits according to Government Regulation Number 58 of 2005 concerning Regional Financial Management in Article 63 confirms "Additional income is given in order to improve employee welfare based on work performance, place of duty, work conditions and professional scarcity". Performance allowance is given to civil servants and prospective civil servants. The provision of performance allowances to

each employee is expected to be able to realize disciplinary enforcement and can increase financial performance in providing services to agencies and the community and can improve the welfare of civil servants in the Regional Disaster Management Agency for Central Lombok Regency.

The phenomena and problems that occur in the object of research are there is a discrepant of the achievement of work completion targets with the realization of work in the internal employees of the Central Lombok Regency BPBD Office. where the completion of the work still exceeds the specified target that should be a responsibility given to the employee.

Realization of work completion in the Office of the Central Lombok Regency Disaster Management Agency still exceeds the specified target limit. Work achievements are grouped in three strategic targets, namely increasing disaster preparedness, the results of the realization of 98% can be said to be good because it almost reaches 100%. Selatjut Increased Responsive Responsive Disaster Emergency Response can also be said to be good because the results of the realization are 95%. And the recovery of affected areas also received a good title with the results of 99%realization. It can be concluded that the financial performance of the Central Lombok Regency BPBD in the achievement of the realization of field work on the targets of each indicator can be categorized well but in achieving the target completion of the report report has not been realized with the specified target.

a. Implementation of Allowance Policy

Allowance is one of the components most often asked by employees. The more interesting the allowance, the higher the interest of employees to work in the company. Although the company must bear more expenses, the existence of benefits for employees provides benefits for the company itself.

b. Organizational justice

Organizational justice is used to categorize and explain the views and feelings of workers about their own attitudes and others in the organization, and it is associated with their understanding in uniting the subjective perception that results from the decisions taken by the organization, procedures and processes used to go to the decision -The decision and implementation (Gita Triana, 2014)

c. Financial performance

Regional Financial Performance Regional Government Financial Performance is the level of achievement of a work outcome in the regional finance field which includes regional revenue and expenditure using financial indicators determined through a policy or statutory provisions for one budget period. The form of performance is in the form of financial ratios formed from the element of the regional head accountability report in the form of APBD calculations.

METHODS

The type of research used in this study is associative quantitative research. Quantitative research is research that works with numbers, whose numbers are in the form of numbers analyzed using statistics to answer questions or hypotheses of research that are specific, and to predict another variable (Asmadi Alsa, 2004). While the associative method is a study that aims to determine the effect or relationship between two or more variables (Sugiyono, 2014).

With this research approach, researchers can find out the effect of the application of organizational allowance and justice policies on financial performance in offices in the Regional Disaster Management Agency of Central Lombok Regency.

Data collection in this study consists of primary and secondary data collected through a questionnaire. Research data collection techniques are a way to collect relevant data for research. Primary data is raw data taken by the researcher himself (not by others) from the main source for the benefit of his research, and the data previously did not exist. For example interviews, questionnaires, observation. While secondary data is the available data quoted by researchers for the benefit of their research. The original data was not taken by researchers but by other parties. For example, data collected through documentation studies (Azuar and Irfan, 2015).

The research instrument is a tool used to measure observed natural or social phenomena (Sugiyono, 2007: 84). According to Arikunto (2006: 160) the research instrument is a tool or facility used by researchers in collecting data so that the work is easier and the results are better, in the sense of more careful, complete and systematic so that it is easier to process. Based on the description and definition of the research instrument above, so in this study, researchers used the Instrument Questionnaire (questionnaire) to collect data.

According to (Sugiyono, 2007) the validity test is used to measure the feasibility of items in a list of questionnaires both statements and questions in defining a variable. The correlation between each statement and question of the total variable score shows the results of the probability above 0.05.

Reliability is a tool to measure a questionnaire which is an indicator of variables or constructs (Ghozali, 2006). A construct or variable is said to be reliable if it gives a cronbach alpha value > 0.6.

RESULTS AND DISCUSSION

This section will explain the description of respondents and the rate of return of the questionnaire, descriptive data statistics, data quality test, classical linear regression assumption test, hypothesis test.

Table 1. Respondent Data Based On Age

Age	Number of respondents	Percentage
25-35	6	30%
36-45	9	45%
46-55	3	15%
56>	2	10
Total	20	100%

Source: Primary Data Processed 2022

Table 1 shows that respondents aged 25-35 years are 6 people by 30%, 36-45 years as many as 9 people by 45%, 46-55 years old as many as 3 people by 15% and ages 56 years and over amounted to 2 people or 10 %. This means that the age of the Central Lombok Regency BPBD employees is still in the most productive age position.

Respondent education is a very important indicator to be known and distributed in this study, because with the level of education owned by respondents strongly support the performance possessed by Central Lombok BPBD employees. Respondent's educational qualifications in this study are respondents who have the most educational qualifications are S1 with a total of 10 people or 50%, meaning that the level of education

(resources) of BPBD employees already has the qualifications as expected. While the lowest or small respondent education is respondents who are educated S2 and S3 with the number of respondents both 4 and 1 person with the same percentage, namely S2 20% and S3 5%. Jabaran from the distribution of respondents based on education as shown in Table 2 below is as follows:

Table 2. Respondent Education

Education	Number of respondents	Percentage
SMP	0	0%
SMA	5	25%
S1	10	50%
S2	4	20%
S3	1	5%
Total	20	100%

Source: Primary Data Processed 2022

This study shows that the higher a person's education does not guarantee that it will improve performance in his institution. Based on the above table the most education in Central Lombok BPBD employees is S1 as many as 10 people. This shows the most productive S1 education in improving financial performance.

Table 3. The rate of return of the questionnaire according to the percentage (%)

Information	Respondent	
	Amount	%
Distributed questionnaire	20	100%
The questionnaire is back	15	75%
Unwilling questionnaires	3	10%
Questionnaires that can be processed	13	65%

Source: Primary Data Processed 2022

From 20 (100%) the questionnaires were distributed, 15 (75%) the questionnaire was received again, from 15 (75%) the questionnaire returned, 13 (65%) could be processed and 2 (10%) could not be processed because there were respondents and several questions which is not answered.

Table 4. Determination (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.654 ^a	.347	.238	1.927

Source: Primary Data Processed 2022

Based on the table above the amount of the coefficient of determination 0.347 is equal to 34.7%. This figure implies that the application of organizational allowance and justice policies affects financial performance of 18.8% and the rest is influenced by other variables.

The F test was carried out to see whether the model analyzed had a high level of feasibility of the model, namely the variables used by the model were able to explain the analyzed phenomenon.

Table 5. Model Feasibility Test Results

ANOVA ^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	329.324	4	222.443	26.543	.000 ^a
	Residual	628.234	13	13.226		
	Total	243.423	15			

Source: Primary Data Processed 2022

The table above shows that the sig value for the model of feasibility test model of 0,000 smaller than 0.05 means that the independent variable of the implementation of the organizational allowance and justice policy is able to predict the dependent variable of financial performance. Likewise with a greater Fcount value with a Ftable value of $26.543 > 3,806$ means that the independent variable is able to predict the dependent variable. The T test is used to test how far the influence of each independent variable individually in explaining the dependent variable.

Table 6. Hypothesis Test Results (T test)

Model		Unstandardized Coefficients	Std. Error	T	Sig.
		B			
1	(Constant)	214.245	9.485	13.019	.000
	Implementation of Allowance Policy Organizational Justice	.634	.253	4.563	.000
		.435	.174	2.245	.000

Source: Primary Data Processed 2022

The variable application of the allowance policy has a tcount value of 4.563 greater than Ttable 2.16 or the value of GIS of 0,000 smaller than 0.05, meaning that H0 is accepted and H1 is rejected that the application of the allowance policy has a positive and significant effect on financial performance in the Regional Disaster Management Agency In the Regency of Central Lombok, the allowance means a positive impact on improving financial performance.

The allowance policy which is part of the bureaucratic reform policy aims to improve the civil servant payroll system that has not been based on performance. It is hoped that the implementation of the allowance policy can improve the performance of civil servants. Performance allowances are given to ministries, institutions and regional governments based on the results of the assessment of the implementation of bureaucratic reform programs and activities carried out by the KPRBN (National Bureaucratic Reform Assessment Commission). This commission provides

recommendations and approval of providing performance allowances and providing additional/reducing the budget for performance allowances.

Organizational justice variables have a tcount value of 2,245 greater than Ttable 2.16 or sig value of 0,000 smaller than 0.05, meaning that H0 is accepted and H1 is rejected that organizational justice has a positive and significant effect on financial performance in the Regional Disaster Management Agency in the Regency Central Lombok.

Organizational justice is very important in a government agency and organization when in a government agency there is injustice, it will have a negative impact on the government agency or vice versa when a government agency employee feels justice, it will have a positive impact on government agencies the. So that in this study organizational justice has a positive impact on financial performance in the Regional Disaster Management Agency in Central Lombok Regency.

CONCLUSION

This study aims to analyze the impact or effect of organizational allowances and policies on financial performance, the conclusion of the research is: The application of the allowance policy has a positive and significant effect on financial performance in the Regional Disaster Management Agency in the Central Lombok Regency, meaning that the Allowance Policy has a positive impact on improving financial performance . Organizational justice has a positive and significant effect on financial performance in the Regional Disaster Management Agency in Lombok Regency or organizational justice has a positive impact on financial performance in the Regional Disaster Management Agency in Central Lombok Regency.

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