THE ROLE OF WORK MOTIVATION, DISCIPLINE, AND REMUNERATION IN BUILDING PERFORMANCE OF CIVIL SERVANTS

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ABSTRACT

The research is focused on the Role of work motivation, discipline and remuneration in building performance of civil servants. The research approach used is the quantitative approach with an explanatory survey method (questionnaire). Research data is analyzed descriptively using inferential statistics with regressions. The subjects of this research are human resources (90 staff civil servants). Based on the results and discussion, it is concluded that the Civil Servants at the Directorate for Development of Early Childhood Education of the Ministry of Education and Culture have moderate work motivation, good work discipline, and relatively good remuneration system and performance achievement. The results of the research show that the role of work motivation, work discipline and remuneration have a thoroughly significant and positive influence on job performance. Based on the determination coefficient, Adjusted R.Square is obtained as much as 0.642 (64.2%) which means how the percentage of contribution of work motivation, work discipline and remuneration variables to job performance are. The research result shows that work motivation significantly influences (28.2%) job performance. There is a significant influence on work discipline (27.7 %) on job performance. There is a significant influence on remuneration (38.2%) on job performance. Therefore, Director of Directorate for PAUD has future programs and strategic plans to address issues in human resource problems, especially about work motivation, work discipline and remuneration in order for their civil servants to achieve a higher level of performance.

Keywords: Work Motivation, Discipline, Remuneration, Performance

INTRODUCTION

The role of Human Resources (HR) is one of the main factors that are very important in government organizations. The effective utilization of HR is a way for an organization to maintain survival and growth in the future. In other words, the success or setback of an organization depends on the expertise and skills of each employee who works within. In the public sector, HR management attempts to reveal humans as the complete resource in the conception of nation-wide and comprehensive development. Within the scope of government agencies, the Employees or HR apparatus, hereinafter referred to as Civil Servants, have an important role in the bureaucracy as the main executors of government tasks. As state servants and public servants as well, the HR apparatus has a core function in providing and delivering good services to the public. The services provided by HR apparatus are expected to be able to produce new innovations by providing faster, easier, cheaper, more precise, more effective, and more efficient services, so as to create satisfaction that not only grows from within the public as the service recipient, but also at the HR apparatus concerned as the service provider. The role and function of the HR apparatus are certainly very reasonable for government agencies to create professional HR apparatus that have high integrity in working by upholding professionalism and morality values that are full of honesty, loyalty and commitment. Such matters have become one of the targets in order to improve the state apparatus, in this case, the employees with high integrity in working effectively and efficiently.

The performance quality improvement of employee resources is needed in a planned, directed, and continuous ways in order to improve the ability and professionalism at work. The work quality development of employee resources is to improve the operational performance of employees in carrying out government duties. The employee resources are the main assets in organizations that become the active actors and planners for every activity within the organizations. Human Resources are formal systems in an organization to ensure the effective and efficient utilization of human talent to achieve organizational goals (Mathis & Jackson, 2006: 3).

According to Hasibuan (2007), the purpose of providing compensation (remuneration) is for the employees' stability, cooperation ties, job satisfaction, motivation, effective procurement, discipline, and the influence of trade unions and the government. The performance improvement for employees is inseparable from the stimulation and motivation of the employees themselves, or from the external. In this case, both directly and indirectly, remuneration is one of the boosters of employees' morale and work productivity by utilizing and maximizing available resources supported by appropriate policies, then it is expected to achieve optimal performance. Remuneration is expected to be able to provide encouragement and work motivation for employees to continue working actively. Besides motivating, the role of remuneration is very important in order to create high performance. This is because every employee/staff has different needs and expectations.

The performance of the Directorate for Development of Early Childhood is in accordance with its main duties and functions, one of which is serving the needs for early childhood education, including several indicators used to measure utilization, quality, and efficiency as well as effectiveness, namely by looking at the budget absorption capacity of the Directorate for Development of Early Childhood Education in the last three years, as seen in the Accountability Report of Government Agency Performance of the Directorate for Development of Early Childhood Education, Directorate General of Early Childhood Education and Community Education, Ministry of Education and Culture, as shown in Table 1.

BUDGET R	Table 1BUDGET REALIZATION OF THE DIRECTORATE FOR DEVELOPMENTOF EARLY CHILDHOOD EDUCATION								
Budget Year	Budget Allocation	Budget Realization	Indicator Performance Target	Semester I Achievement	Semester II Achievement				
2016	651,222,000,000 IDR	631,288,528,427 IDR	11 Act.	21.5%	96.94%				
2017	149,903,461,000 IDR	140,982,841,187 IDR	14 Act.	32.14%	94.05%				
2018	164,241,493,000 IDR	158,325,760,000 IDR	11 Act.	29.44%	96.40%				

Source: Accountability Report of Government Agency Performance of the Directorate for Development of Early Childhood Education, 2018

In Table 1, the ideal parameter or expected target for the budget absorption capacity achievement of 2016 for Semester I is at least 50%. However, the budget absorption capacity for the program of 2016 only reached 21.5% in a position which is still not optimal yet, compared to the ideal/target achievement. For the budget absorption capacity of 2017 for Semester I is at least 50%; however, the program budget absorption capacity of 2017 only reaches 32.14% in a position which is still not optimal yet, compared to the ideal/target achievement. In 2018 for Semester I, it only reaches 29.44%, although in Semester II the budget absorption capacity reaches close to 100%. This phenomenon still always happens every year, and will influence the overall performance of the Directorate for Development of Early Childhood Education, and ultimately influence the budget absorption capacity and the implementation of education service

delivery program at the Ministry of Education and Culture. One of the factors that determines the ups and downs of the employees' performance at the Directorate for Development of Early Childhood Education, Directorate General of Early Childhood Education.

Based on the data and observations by researchers, the employees' performance at the Directorate for Development of Early Childhood Education is not yet optimal. It can be seen from the phenomenon where in some activities there are delays caused by the unprepared employees in anticipating the acceleration in achieving the target of budget absorption because it shows that employees are still less motivated by the importance of achieving budget targets and budget absorption in each work unit. Besides the lack of motivation in achieving employees' performance, it is also caused by the lack of employees' discipline.

In addition, the employees' performance is also determined by how much the ability of government agencies to motivate and to improve the ability of the employees (Table 2).

Table 2COMPOSITION OF CIVIL SERVANTS OF THE DIRECTORATE FOR DEVELOPMENT OFEARLY CHILDHOOD EDUCATION OF 2018									
No	Unit Name	High School Graduate	Bachelor Degree Graduate	Master Degree Graduate	Doctoral Degree Graduate	Total			
1	Sub-section of Administrative	8	11	1	1	21			
2	Sub-directorate of Program & Evaluation	2	10	5	0	17			
3	Sub-directorate of Curriculum & Students	1	9	7	0	17			
4	Sub-directorate of Facilities & Infrastructure	2	12	5	0	19			
5	Sub-directorate of Institutional & Partnership	4	8	6	0	18			
	Total 17 50 24 1 92								
Data Source: Administrative Division of the Directorate for Development of Early Childhood Education of 2018									

The Table 2 shows that the majority of civil servants in the environment of the Directorate for Development of Early Childhood Education bachelor degree graduates, and the master degree graduates occupy the second position so that there is a high probability that their performance will be increased further, whereas most of them have a level of understanding of their tasks and its functions as the state civil apparatus.

In addition to providing motivation, another problem is the employees' discipline within the office environment of the Directorate for Development of Early Childhood Education which is still not optimally implemented yet, whereas it is no less important in influencing the employees' performance levels achievement, so that the goal of absorption capacity achievement in each program activities and budget implementation will have an increase. Likewise, the most important thing, aside from providing motivation and increasing work discipline, is a matter of welfare or remuneration for the Civil Servants. Which is also no less important in influencing the employees' performance levels achievement, so that the goal of absorption capacity achievement in each program activities and budget implementation will have significant increase, namely through the program of awarding remuneration (performance allowance) for employees to be on time each month, and the percentage will be 100%.

Researchers limit this research on the work motivation; discipline and remuneration, since the influence of these factors are directly related to the employees' performance. The employees concerned are all the civil servants who work at the office of the Directorate for Development of Early Childhood Education.

MATERIALS AND METHODS

Employees' Performance

In a government organization, performance is an attempt of imaging success in managing employee resources in order to achieve the goals set at the Agency/Rectorate/Department. Mangkunegara (2017) believes that performance is the result of quality and quantity of work achieved by an employee in carrying out their duties in accordance with the responsibilities given to him. Thus, the employees' performance has a very important role in the success or failure of a government organization. According to Prawirosentono (2008) performance is the level at which employees reach the job requirements; performance is the work results achieved by an employee or a group of employees in accordance with their each authorities and responsibilities in legally achieving the organization objective concerned, not violating the law, and in line with morals and ethics. Performance assessment is the process by which a senior evaluates and makes report on performance, achievement level, willingness, and potential for further development. Similarly, the opinion of Mardhatillah & Buana (2018) that emotional intelligence is related to the balance of work life and job performance. Performance assessment is a process carried out by the organization in evaluating the one's work performance in which if this is done properly, then the employees, leaders of the HR department, and finally the organization, will be benefited from the strategic focus of the organization (Mangku-Prawira, 2009). The purpose of performance assessment is to guarantee the goals achievement the organization objectives. Performance is one measure of an actual behavior in a multidimensional workplace where the performance indicators include the work quality, work quantity, work time, and cooperation with colleagues (Malthis & Jackson: 2006). Therefore, one's performance is considered as function, ability, and will. According to Mangkunegara (2017), the performance indicators or measures that should be considered in performance assessment include: Work Achievement (work results in quality and quantity), punctuality, work attendance, and cooperation. The most commonly applied performance assessment system is what is known as the Job Performance Assessment Form. Some of the experts' opinions used in this research as the assessed performance elements are: Work Achievement (work results in quality and quantity), punctuality, work attendance, and cooperation.

Work Motivation

Motivation is the presence of demands or encouragement toward the fulfillment of individual needs, and demands or encouragement that come from the environment and then implemented in the form of behavior. Robbins (2008) says that motivation is a wish to make as a willingness to spend a high effort level for organizational goals, conditioned by the effort's ability to meet an individual's needs.

As quoted by Mangkunegara (2017); McClelland believes that there is a positive relationship between achievement motivation and work performance. Achievement motivation is a boost in a person to do an activity or task as well as possible in order to be able to achieve work achievement (performance) with honors. Many researches have shown that employees' performance is better after being motivated. According to Mangkunegara (2017), "motivation is a condition or energy that drives employees who are directed to achieve the goals of the company organization". In this research, researchers measured the employees' motivation by referring to the motivation theory from David McClelland since the research subjects had undergraduate and postgraduate degrees and received leadership education and training.

Work Discipline

Work discipline is an attitude or behavior and acts that are in line with the regulations of an organization in written or unwritten ways. Based on Government Regulation No. 53 of 2010 article 1, that the Discipline of Civil Servants is the ability of Civil Servants to obey obligations and avoid prohibitions specified in statutory regulations and/or official regulations, and which if not obeyed or violated then are subject to disciplinary punishment; and Discipline violations are any utterances, writings, or acts of Civil Servants who do not obey the obligations and/or violate the prohibitions of Civil Servants disciplinary provisions, both conducted inside and outside working hours. Discipline regulations for Civil Servants are stipulated in Government Regulation No. 53 of 2010 concerning the Discipline of Civil Servants which contains the following points: a. Obligation; b. Prohibition, and; c. Sanctions, if obligations are not obeyed or prohibitions are violated.

In this research, researchers measured the employees' work discipline using 3 (three) work discipline dimensions according to Alfred R. Leitener (in Reza, 2014), namely: Time Discipline; Dress Codes and Regulation Discipline; and Work Responsibility Discipline. This is because his opinion is in line with the work discipline assessment of the civil servants that applies to the Civil Servants, therefore, it suitable with the conditions in the office environment where the objects of this research are.

Employees Remuneration

The term remuneration has recently become a hot trending topic discussed among employees, both in government and private agencies. Remuneration is part of the compensation given by the agency to its employees. Remuneration is identified as one of the factors that influences the employees' performance in carrying out their duties. Remuneration is a reward or retribution given to workers or employees as a result of their achievements for reaching the organizational goals (Sopiah, 2008).

Remuneration can be interpreted as rewards (awards or services) or gifts awarding where the government applies special rules to civil servants. Remuneration is said to be a reward or retribution given by the government to Civil Servants based on established rules. The amount of remuneration given to employees will be different from one agency to another, different based on the class or position, and different based on the workload endured by the employees. Remuneration can be said as a bonus received by an employee due to the workload they have carried out well and their discipline at work.

Bureaucratic remuneration is related to the labor payroll system. This term is interpreted as a monetary reward or other forms given to employees as an award or reward. This is in accordance with the opinion of Pora (2011) that remuneration is defined as a form of retribution or compensation received by employees of an organization for the achievements they have given in order to realize the goals of the organization/agency. According to Pora (2011), the Remuneration Components are: "Salary, incentive, benefit, bonus/commission and allowance."

The remuneration measurement used in this research referred to Pora's opinion (2011), which were the elements of Salary, Incentives, Benefits, Bonuses, and Allowances. Pora's opinion (2011) regarding remuneration includes elements that are almost the same as the remuneration that is applicable to civil servants in accordance with conditions in the office environment where the objects of this research are.

Based on the literature review and previous research, researchers make the research framework as described below that the work motivation (X1), discipline (X2), and remuneration (X3) as the independent variables, and performance (Y) as the dependent variable, both individually and altogether, indicated by the arrows. The relationship between the independent variables and the dependent variable in this research was illustrated in the research framework as in Figure 1.



FIGURE 1 RESEARCH FRAMEWORK

Research Methods

This research is a quantitative study using the Explanatory Survey Method. According to Kerlinger, this research is used to study large and small populations, yet the data studied is by selecting and studying the population to find the relative interrelation, distribution, and indent of psychological variables which influence the performance. In the context of this research, the survey was conducted to study the influence of 3 (three) independent variables (work motivation, work discipline, remuneration) and one dependent variable (employees' performance). In this research, the dependent variable (Y) is the civil servants' performance, while the independent variable (X) are the work motivation (X1), work discipline (X2), and remuneration (X3). The measurement of these variables is by using ordinal scale. In this case, a more detailed explanation is in the research instrument.

To clarify the variable limits under study, the following variables operational definitions are given: Work motivation is a condition that moves employees to meet the need for achievement, the need for authority, and the need for affiliation, that is directed towards achieving organizational goals, and themselves as Civil Servants. **Work discipline** is an attitude of respecting and obeying with applicable regulations at the Organization of the Directorate for Early Childhood Education (time discipline, dress codes and regulation discipline, and work responsibility). Remuneration is an award received by a Civil Servant as a reward and appreciation for their performance (salary, incentive, benefit, bonus, and allowance). Performance (Y) is a quality and quantity of work achieved by a Civil Servant in carrying out the tasks assigned to them by fulfilling the applicable provisions at the Directorate of Early Childhood Education.

The instrument is a measuring tool used to obtain quantitative information about variable characteristic variation, objectively. The instrument used for collecting the research data were questionnaires related to the employees' performance achievement, and confirmed by the head of the Directorate of Early Childhood Education. Also, the questionnaires were used to obtain the data on the work motivation, work discipline, remuneration, and employees' performance. There are five alternative answers in the questionnaire: Strongly Agree (SS), Agree (S), Neutral, Disagree (TS), and Strongly Disagree (STS). The examination of the instrument validity level and the instrument confidence (reliability) level so that it is feasible to be used as the measurement of this research. After being tested for the validity and reliability, the research data were then tested for the normality using Chi Square (X²) with the rejection criterion is H₀ reject

if X^2 count $\ge X^2$ table. The data were processed using SPSS version 23. Furthermore, the output in the SPSS program was seen its significant level, which was 0.05.

The sampling method used cluster sampling with the entire research subjects as the population. The population in this research was all the permanent employees at the Directorate of Early Childhood Education. The samples of this research were 90 employees (21 respondents at the Administrative Division, 17 respondents at the Sub-Directorate of Program & Evaluation, 17 respondents at the Sub-Directorate of Program & Evaluation, 17 respondents at the Sub-Directorate of Program & Evaluation, 18 respondents at the Sub-Directorate of Facility & Institutional, and 18 respondents at the Sub-Directorate of Facility & Infrastructure). The total respondents were 90 people.

Questionnaires were used for the data collection. As the measuring instrument for the work motivation, the questionnaires were compiled with the Likert Model modification with 5 possible answers. The work motivation measurement tool was based on the framework of the motivation theory from David McClelland in Mangkunegara (2017), that there are three dimensions of motivation (Need for Achievement, Need for Authority, and Need for Affiliation). The measuring instrument for the employees' work discipline used 3 (three) work discipline dimensions according to Alfret R. Leitener (in Reza, 2014), namely: Time Discipline; Dress codes & Regulation Discipline; Work Responsibility Discipline. The measuring tool for the remuneration referred to Pora (2011) that there are 5 dimensions, namely: salary, incentive, benefit, bonus, and allowance. The measuring tool for the employees' performance referred to the Mangkunegara's opinion (2018), namely: quality work results, quantity work results, punctuality, work attendance, and cooperation.

Descriptive statistics are used for data analysis by using and describing the collected data. The data processing using descriptive statistics is very helpful for further data processing. Based on the research objective, researchers also used partial regression technique to discover the influences of the independent variables and the dependent variable. Furthermore, the BLUE (Best Linear Unlimited Estimated) Test is a test related to Multicollinearity, Heteroscedasticity, Normality and Autocorrelation. The calculation for these influences used the SPSS version 23. Researchers calculated the correlation and coefficient of determination of the tested variables for this research hypothesis test. Furthermore, the correlation value obtained was compared to the value of *r* table; if the value of *r* count < r table. Next, the multiple linear regression analysis was used.

RESEARCH RESULTS

The Role of Work Motivation, Discipline, and Remuneration in Building Performance of Civil Servants

The results of the multiple regression analysis of Work Motivation, Discipline, and Remuneration Variables on the employees' performance, analyzed using SPSS 23 for Windows, and obtained the following results:

The results of the significance test and linearity test of the multiple regression model of work motivation, discipline, and remuneration for the employees' performance variables using Variance Analysis (ANOVA), the results of the calculation are as follows (Table 3):

Table 3 F-TEST RESULTS (COEFFICIENT OF REGRESSION SIMULTANEOUSLY)								
ANOVA ^b								
Model Sum of Squares df Mean Square F Sig.								
	Regression	6980.515	3	2326.838	54.155	0.000^{a}		
1	Residual	3695.085	86	42.966				
	Total	10675.600	89					
. Predic	ctors: (Constan	t), Work Motivation	(X1), D	Discipline (X2) Rei	nuneration (X3)		
. Deper	ndent Variable:	Employees' Perform	mance (Y)				

Source: Processed data, 2018

The results of this research indicate that the work motivation, discipline, and remuneration influence the employees' performance. This is shown on the calculation results of the multiple linear regression on the F-count value which is 54,155, while the F-table is 2.711. Thus, the value of F-count \geq F-table, or F-count is more than F-table, can be concluded that there is a positive and significant influence between the work motivation, discipline, and remuneration on the employees' performance (Table 4).

Table 4 MULTIPLE LINEAR REGRESSION ANALYSIS Coefficients a								
Model		Unstandardized Coefficients		Standardized Coefficients	Т	Sig.		
		B 5.434	Std. Error 8.172	Beta	0.665	0.508		
	(Constant)							
1	Work Motivation (X1)	0.282	0.099	0.283	2.852	0.005		
	Work Discipline (X2)	0.277	0.119	0.256	2.336	0.022		
	Remuneration (X3)	0.382	0.096	0.366	3.964	0.000		

a) Dependent Variable: Employees' Performance (Y) Source: Processed Data, 2018

The regression equation is: $Y=5.434+0.282X_1+0.277X_2+0.382X_3$

Table 5 SUMMARY ^b MODEL							
ModelRR SquareAdjusted R SquareStd. Error of the EstimateDurbin-Watson							
1	0.809^{a}	0.654	0.642	6.555	1.866		
a. Predictors: (Constant), Remuneration (X3), Work Motivation (X1), Work Discipline(X2)							
b. Dependent Variable: Performance (Y)							

Source: Processed Data, 2018

Table 5. The summary model is noted that the influences of the work motivation, discipline, and remuneration (simultaneously) on the employees' performance can be seen from the correlation coefficient of Adjusted R-Square (0.642). This shows that the contribution or donation simultaneously for the variables of work motivation, discipline, and remuneration for the performance is 0.642 or 64.2%. There is a compatibility of the results of this research with the results of the research conducted by Yeni Widyastuti (2012), that there is an influence on the Employee Remuneration Perception, Work Motivation, and Work Discipline on the employees' performance at the Pilot State Treasury Service Office of Serang, Banten Province.

Based on the results in Tables 3, 4, and 5, it is found that the work motivation partially has 28.2% significant influence on the employees' performance, the work discipline has 27.7% significant influence on the employees' performance, and the remuneration has 38.2% significant influence on the employees' performance. Simultaneously concluded that the work motivation, discipline, and remuneration have 64.2% significant influence for the performance of the civil servants at the Directorate of Early Childhood Education.

The Work motivation has 28.2% significant influence on the performance of the civil servants at the Directorate of Early Childhood Education. This is in accordance with David McClelland's Motivation Theory in Mangkunegara (2017) that "the work motivation is crucial in determining the employees' performance achievement". As well as the Theory of Hope from Victor Vroom in Robbins (2006) that "there is a relationship between motivation and performance, the statement that an employee would be willing to work harder if they believe their effort will result in good performance assessment, and such good performance assessment will result in salary increase, as well as promotion, and enable them to achieve their personal

goals". The results of the Etty Puji Lestari's research (2014) also concludes that the work motivation significantly influences the employees' performance at the State Treasury Service Office of Jambi. The results of the research by Teja and Sri Gusti Bima Harya (2017) conclude that the work motivation influences the employees' performance at the Customs and Excise Service and Control Office of Surakarta. The results of Kriengsak Chareonwongsak's research (2017), "that enhancing board motivation for competitive performance of Thailand's cooperatives". Similarly, the research results by Prihono, I Ketut Budiartha & Ida Bagus Putra Astika (2016) conclude that the motivation influences the employees' performance at the State Treasury Service Office of Bali. This is in line with the opinion of Mangkunegara (2017) that motivation is a condition or energy that moves employees to be directed or aimed at achieving organizational goals. The results of this research indicate that the work motivation influences the employees' performance, positively and significantly. This implies that the Directorate for Development of Early Childhood Education is more concerned and improves the conditions of the comfortable work environment and the opportunity to develop an equal and transparent career, so that furthermore it can improve the employees' performance, and therefore, the vision and mission of the Directorate for Development of Early Childhood Education will be achieved.

The results show that the work discipline has 27.7% significant influence on the performance of the civil servants at the Directorate of Early Childhood Education. This is in accordance with the research results of Agung Setiawan (2013), that the Work Discipline influences the Employees' Performance at Regional Public Hospital of Kanjuruhan, Malang. The experts' research results show that the work discipline is an attitude of respecting rules and actions that are in line with the regulations of an organization in written and unwritten form. This is in accordance with the opinion of Darmawan (2013) that the work discipline is the will and obedience a person has to be able to carry out or conduct a job to achieve the goals of an organization. The results of this research indicate that discipline influences the employees' performance. This implies that the Directorate for Development of Early Childhood Education will pay more attention to the level of employees' discipline furthermore by providing socialization and technical guidance on the importance of employees' discipline in order to improve the employees' performance and also the knowledge of obligations and prohibitions as well as sanctions for the employees, regularly and continuously; for the more the employees' discipline increases, the more the employees' performance will increase too, and ultimately the performance of the Directorate for Development of Early Childhood Education will increase as well in achieving the targets and the program activities achievement each year.

The results show that remuneration has 38.2% significant influence on the civil servants' performance. This is in line with the research by M. Imam Zulkanain (2016), that remuneration significantly influences the employees' performance at the Tax Office of East Java. Likewise, the research results by Boedianto (2012) on the influence of remuneration on the employees' performance at the Class IIA Correctional Facility for Children of Blitar. The results of his research show that remuneration influences the performance. Other supporting research from Palagia, et al., (2012), which uses remuneration, motivation, and work satisfaction as the independent variables, while the employees' performance, as the dependent variable. The research used a sample of 112 employees at the Tax Office in Makassar City with the method of multiple linear regression analysis. The results showed that when remuneration, motivation, and work discipline were improved, it would improve the employees' performance at the agency. Other research conducted abroad was by Hameed (2014) in a banking sector in Pakistan. This study used remuneration (salary, rewards and incentives, and indirect compensation) as the independent variable, and the employees' performance as the dependent variable. The results of the regression analysis showed that the independent variable had a positive and significant influence on the employees' performance, both simultaneously and partially. Oluigbo (2014) which conducted research on remuneration (compensation) and performance at an Information Technology Company with a sample of 92 people, including the managers and employees at the company. The results of his research indicate that remuneration (compensation) increases the employees' performance.

Remuneration can provide additional income to each employee so that they are more concentrated while working. The remuneration system for every employee is a part of the bureaucratic reform implemented by the government. Civil Servants who have only received remuneration in the form of pay-for-person and pay-for-position so far, the Ministry of Finance has initiated bureaucratic reform, one of which, changing the remuneration system from personal considerations and positions to the grade-based remuneration. Bureaucratic reform is necessary, and will be carried out gradually for all ranges of the Civil Servants, initiated by the Ministry of Finance by changing the remuneration system in which the recruitment, in addition to the group-based salary, is also given additional income as a contract of performance from the current performance. This shows that the remuneration of civil servants is something that can provide solutions for improving the employees' performance. Remuneration is defined as a form of retribution or compensation received by employees from the leaders for the achievements given by the employees in order to realize the organization's goals. This is in line with the opinion of Pora (2011) that remuneration is an awarding of the work they have shown and achieved in the form of salaries, incentives, benefits, bonuses, allowances, and salary adjustments, as well as work results recognition. The results of this research indicate that remuneration influences the employees' performance. This implies that furthermore the Directorate for Development of Early Childhood Education will increase in calculating the annual percentage and review, the amount of employees' salaries and the benefits, as well as other facilities according to the state finance ability, this is done to further avoid the decline in the employees' performance because the needs of employees also increase every year which can also occur on the employees at the Directorate for Development of Early Childhood Education.

CONCLUSION

Based on the results and discussion, it is concluded that the Civil Servants at the Directorate for Development of Early Childhood Education of the Ministry of Education and Culture have moderate work motivation, good work discipline, and relatively good remuneration system and performance achievement. The research results are concluded as follows:

- 1. The work motivation has 28.2% influence, positively and significantly to the performance of the Civil Servants at the Directorate for Development of Early Childhood Education of the Ministry of Education and Culture. That is, the more the employees' work motivation increases, the more their performance achievement will increase as well.
- 2. The discipline has 27.7% influence, positively and significantly to the Civil Servants' performance at the Directorate for Development of Early Childhood Education of the Ministry of Education and Culture. That is, the more discipline the employees, the more their performance achievement will increase as well.
- 3. The remuneration has 38.2% influence, positively and significantly to the Civil Servants' performance at the Directorate for Development of Early Childhood Education of the Ministry of Education and Culture. That is, the more the remuneration system increases (satisfied), the more their performance achievement will increase as well.
- 4. The motivation, discipline, and remuneration, altogether have 65.4% influence, positively and significantly to the Civil Servants' performance at the Directorate for Development of Early Childhood Education of the Ministry of Education and Culture. This means that the employees' performance is influenced by other factors of 34.6% which are not studied by researchers.

RECOMMENDATIONS

Based on the results of the research, the recommendations are as follows:

The Head of the Directorate for Development of Early Childhood Education of the Ministry of Education and Culture Includes:

- a. The need to provide the work incentives on time and provide the incentives amount according to the work period, because based on the research results, which is closely related is the remuneration dimension that is directly related to the employees' performance, namely the employee incentives in the form of performance allowances that are still around 70%, and should have been 100 %, and also the schedule for the allowances payment has to be on time, and for the amount needs to be reviewed, adjusted to the work period, achievement of employees' performance targets (SKP), work achievement, and employees' behavior.
- b. Based on the research results, the dimension of motivation is related to the employees' need for achievement and to get opportunities for promotion in a transparent and accountable way, therefore, it needs to be well socialized. This can provide motivation for the employees' performance improvement and the performance of the Directorate for Development of Early Childhood Education.
- c. Based on the research results, that the employees' obedience dimension to the official regulations still needs supervision so that all employees are more discipline in the work unit environment within the Directorate for Development of Early Childhood Education.

Recommendations for Further Research

Researchers only studied the influence of the work motivation, discipline, and remuneration on the civil servants' performance. For the next researchers who will conduct the same research problem, or related to what have been studied by researchers, it is suggested to be able to add other variables (organizational culture, organizational climate, and organizational effectiveness). Thus, the research results become very valuable inputs in analyzing the factors that influence the civil servants' performance achievement.

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