



# **The Influence of Providing Performance Allowances on Performance Optimization of East Java Province Inspectorate Employees with Motivation as Mediation**

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## **ABSTRACT**

Employee performance plays an important role because it affects the quality of a company. Therefore, companies need to strive to improve the quality of employee performance, one of which is through the provision of performance allowances. This effort is made to provide motivation to improve the work performance of employees. This study aims to determine whether work allowances and employee motivation affect the optimization of employee work at the East Java Inspectorate or not. The population of this study consisted of 112 people, purposive sampling data collection technique using a questionnaire. Data testing was carried out using Hayes regression analysis as a hypothesis tester. The results obtained show that the provision of work allowances has a direct effect on employee motivation, but has no direct effect on employee performance. Work motivation can mediate and have a direct effect on employee performance.

Keywords: Providing Performance Allowances, Job performance optimization, Motivation

## **1. Introduction**

Every organization has resources that become assets for the organization. Likewise, the East Java Provincial Inspectorate has resource assets that can be utilized to provide good services to the community. The resources owned can be capital resources, human resources, infrastructure and other work facilities. However, the most important resource is human resources, because human resources include all human activities, both physical and spiritual, which are aimed at social service activities. The human resources at the East Java Provincial Inspectorate are employees and leaders of the East Java Provincial Inspectorate. Human resources as assets of the East Java Provincial Inspectorate must be utilized properly and optimally, this is so that human resources provide good performance. The performance of employees will have an influence on the quality of the organization. An organization that is considered good is one that is able to achieve company targets effectively and efficiently, of course this can be achieved with good and optimal employee performance (Sundjoto et al., 2022). For this reason, it is necessary for the East Java Provincial Inspectorate to make efforts to improve the quality of its employees' performance. This effort can be called optimizing the performance of East Java Provincial Inspectorate employees. Performance optimization carried out by the organization can be factors that support employee performance. This can be shown by leadership style, motivation (Parmawati & Rahayu, 2020), and rewards in the form of performance allowances, compensation and career development training for employees (Rahayu et al., 2023), providing performance allowances to employees who are considered outstanding and providing adequate work facilities for employees.

Providing performance allowances to East Java Provincial Inspectorate employees has been regulated in the 2022 East Java Governor Regulation. Providing performance allowances aims to be a form of appreciation for employees who have done their work. Of course, employees who receive this performance allowance meet the specified criteria. Performance allowance is income other than salary given to active employees and is based on the competency and performance of the employee. Performance allowances are given with the aim of helping employees fulfill their needs as human beings to achieve prosperity, and are given as an improvement in employee performance. Providing performance allowances can help optimize the performance of each employee, this has been explained in research conducted by (Suci, 2015) which explains that by providing performance allowances to employees, it is possible to increase employee performance optimally, this is shown by the workload being able to be completed on time according to the duration of time given to complete each employee's tasks. This is supported by research conducted by (Najjan et al., 2018) which shows that the performance allowance provided will provide encouragement to employees, so that employees complete their work optimally according to their abilities and competencies. Research conducted by (Novantana & Lestari, 2022) shows that there is high discipline and enthusiasm from employees to complete their work through providing performance allowances. Then (Karim, 2019) explains that the effect of providing performance allowances on employee performance is 94.5%, this shows a very high figure for the relationship between performance allowances given and employee performance.

Motivation is a form of encouragement that a person has to do work. Motivation is a process that explains the intensity, direction and persistence of an individual to achieve his goals. Work motivation includes effort, organizational goals, and needs. The elements of effort are a measure of intensity. The

directed effort must be consistent with the organization's goals, while needs are internal conditions that cause certain results to appear attractive (Robbin & Judge, 2019). Providing performance allowances to employees. Research conducted by (Junaidi & Mirasati, 2020) shows that the performance allowances given to employees will encourage employees to try harder at work. This is supported by research conducted by (Jannah & Nurhayati, 2022) which explains that an increase or decrease in performance allowances will affect employee performance. This is because providing performance allowances will make the performance carried out by employees feel appreciated by the organization. Research conducted by (Layuk et al., 2019) And (Syahrinullah et al., 2021) shows that motivation can encourage the influence of performance allowances on employee performance, because motivation will arise when employees receive severance pay from the results of their hard work which will make employees feel enthusiastic and will work voluntarily.

Driving motivation for employees does not only revolve around performance allowances, the work facilities provided to employees are also the cause of employee motivation to work. Arita & Agustin (2022) explains that employees who are provided with adequate facilities by the organization will increase employee work motivation. Work facilities play an important role for employees in completing work quickly and within the specified time. Providing work facilities to employees not only fulfills their needs, but can also make employees work more diligently and enthusiastically (Saputra & Rahayu, 2023) so that organizational goals can run well and smoothly (Anggrainy et al., 2018). Research conducted by (Jufrizen & Hamdani, 2023) also explained that with work facilities, employees can increase their motivation to work so that employee performance also increases. The good impact of this is that the organization has good quality along with the quality of employee performance increasing. This research also explains that motivation can be a mediator in the influence of work facilities on employee performance.

Motivation itself can improve employee performance, in line with research conducted by (Ekhsan, 2019) which explains that employee motivation will tend to increase employee enthusiasm for work. Research conducted by (Ady & Wijono, 2019) also explained that high motivation of employees to work will help the performance of employees in carrying out their work. Theodora (2015) in his research explained that motivation is divided into three types, namely ERG (Existence, Relatedness, Growth). Existence motivation is existence which includes physiological and safety matters. Relatedness (brotherhood) is about social or sharing feelings and thoughts with others, and finally Growth or growing which means developing the abilities one has. The results of these three motivations can be a driving force for employees to work diligently. Based on this explanation. Based on this explanation, it can be explained that this research aims to examine the effect of performance allowances on performance with motivation as a mediator. For this reason, this research has the following hypothesis:

Hypothesis 1: There is an influence of performance allowances on optimizing the performance of East Java Inspectorate employees

Hypothesis 2: There is an influence of employee motivation on optimizing the performance of East Java Inspectorate employees

Hypothesis 3: There is an influence of performance allowances on the motivation of East Java Inspectorate employees

Hypothesis 4: Motivation can mediate the influence of performance allowances on optimizing the performance of East Java Inspectorate employees

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## 2. Literature Review

### 2.1 Performance Allowance

Performance allowances are results other than salary given to active employees in accordance with job performance and competency. According to (Basyrie, Ahiruddin, & Junaidi, 2022) Benefits are associated with providing welfare by superiors to employees so as to create a work environment that makes employees feel comfortable and receive attention from superiors. Performance allowances are also one of the external factors that influence efforts to increase employee performance in the workplace. Allowances tend to make people more active in trying if remuneration is received in accordance with the wishes requested, or in other words performance allowance is an award in the form of additional income given to employees for all performance with the aim of increasing employee morale and work motivation (Najoan, Pangemanan, & Tangkere, 2018).

According to (Radjab, Hari, & Maryadi, 2019) performance allowances have a close relationship with employee performance, so the measurement of performance allowances is adjusted to performance indicators. The components that determine the value of performance allowances are: level of employee performance achievement, level of attendance according to working hours and days, and compliance with the employee's code of ethics and discipline. Minister of Home Affairs Regulation Number 41 of 2014 article 4 paragraph 3 states that performance allowances are given based on work discipline, performance achievements and position class.

In (Hamidun, Tampi, & Kiayi, 2021) Providing appropriate allowances provides work that matches the employee's abilities, enabling employee work performance to be improved. Every organization must design and provide an appropriate performance allowance system so that employees can maintain and increase work productivity in the field. One form of performance allowance is not only material, but can also be in terms of promotion. If the employee is able to work according to the assigned job duties and achieve the assigned tasks. Providing allowances for employees who are assessed as an effort to increase performance levels (Basyrie, Ahiruddin, & Junaidi, 2022).

Performance is a reflection of a person's abilities and skills in a particular job which will have an impact on the feedback that will be given. Giving appreciation for work results and achievements makes employees feel recognized and motivated to improve performance, as is the case with lecturers. One external factor that influences efforts to improve performance is the provision of allowances. Performance allowances are an implementation of providing adequate compensation or rewards for work performance or achievements (Iryani, Yulianto, & Nurpadilah, 2022). According to Munajah in

(Iryani, Yulianto, & Nurpadilah, 2022) Benefits are a program to improve the welfare of workers in material and non-material ways which are indirect and as a form of compensation for company services to workers outside of salary or wages, such as payment due to illness, savings, distribution in the form of shares, insurance, hospital care, pension funds and others. Employees will receive full benefits if their duties can be completed thoroughly.

Based on RI Presidential Decree No. 130 of 2017 concerning Employee Performance Allowances at the Ministry of Law and Human Rights, it contains an allowance that employees at the Ministry of Law and Human Rights will receive according to their respective grades. The purpose of this regulation is that performance allowances are given in full to employees who have completed their duties on time and in accordance with existing regulations, and cuts to performance allowances are caused by several specific factors, namely: arriving late during office hours, leaving before office hours, forgetting to fill out absenteeism, not being present at the office without explanation, subject to disciplinary punishment, leave, and dismissed from functional position (Saputra & Rahayu, 2023). The concept of performance allowances (pay-for-performance) is a more modern and progressive concept and is expected to significantly improve the performance of civil servants. Performance allowances are not fixed and the amount can vary greatly. The criteria used to provide performance allowances are of course the use of in-depth knowledge or expertise, special skills, the amount of risk that must be faced, and various things that are technically directly related to a person's scope of work.

Providing benefits to employees is expected to provide job satisfaction so that it can improve employee performance. If employees receive an objective performance appraisal, the employee will feel appreciated for their performance, will try to improve their performance and will be encouraged to achieve satisfaction with their work. Through the job satisfaction obtained, it is hoped that employee performance will increase (Iryani, Yulianto, & Nurpadilah, 2022)

## 2.2 Motivation

Motivation is a process that describes a person's energy, direction and commitment in trying to achieve their goals. Motivation is also a right that makes someone happy doing their work. At work, motivation can be called a driver of job satisfaction. Motivation is divided into two, namely internal motivation which comes from the individual and external motivation which comes from outside the individual (Kartini & Kristiawan, 2019).

Motivation of workers can be beneficial for agencies or companies, this is because it can increase employee work productivity (Sundjoto, 2023). According to McClelland in (Komara & Nelliawati, 2014) A person's motivation will be influenced by the strength of that person's judgments. An employee will see the level of needs in what he does. There are three aspects of motivation according to McClelland, namely:

### 1. Achievement motive

This motive is a need to exceed and compete with personal standards. A person is said to have a high need for achievement if he uses time to think about how to do a task better. Working on different and unique tasks or thinking about how his career will progress in the future, apart from that he also thinks about various obstacles that will occur, how he will feel if this is achieved and what if he experiences failure along the way.

### 2. Powerful motives

The power motive can be called a need to have influence over other people. People who have a high need for power use their time to think about how to influence and control other people, and use their influence to win in an argument or change people's behavior in order to gain a position or status.

### 3. Friendly motives

This motive is a need for friendship with other people. A person has a high need for friendship if he spends most of his time thinking about friendly relationships with other people. A strong friendship motive does not really influence the effectiveness of work implementation.

Work motivation is related to conditions that have the effect of generating, directing and maintaining behavior related to the work environment (Mangkunegara, 2018). According to Sutarto Wijono in (Komara & Nelliawati, 2014) Several research results show that there is an influence between work motivation and work performance or performance, besides that motivation has an influence and relationship on an employee's sense of satisfaction and dissatisfaction at work. Just like Rhodes and Steers's opinion, employee motivation to attend and achieve an organization's goals can be influenced by job satisfaction and the combination of internal and external pressures that come to work

## 2.3 Job Performance

Performance is an achievement of the work carried out by employees on the work given. Referring to the word "performance" in English, it can be interpreted as performance, work results or achievements. According to (Mangkunegara, 2018) Performance is the result of work in terms of quality and quantity achieved by employees in carrying out the responsibilities of the work and tasks given to employees. Performance can also be measured from the employee's ability to solve and complete the tasks given, which means that performance contains elements of standards that must be achieved by employees, so that those who have achieved the set standards means that the employee has good performance or vice versa for those who have not achieved can be categorized as having poor performance.

Bernadine in (Akbar, 2018) states that the success or failure of a performance achieved by an organization is influenced by the level of performance of employees, both individually and as a group, with the assumption that the better the employee's performance, the better the organization's performance expectations will also be. There are six criteria for measuring the extent of individual employee performance, namely:

1. Work quality

Work quality can be measured from the employee's perspective regarding the quality of work produced as well as the employee's skills and abilities in achieving the assigned tasks.

2. Quantity

Quantity of performance can be measured from the employee's perspective regarding the number of activities assigned to him and the results.

3. Punctuality

Timeliness can be measured from the employee's perspective regarding an activity that is completed at the beginning until the end of time until it becomes an output.

4. Effectiveness of the level of use of organizational resources

The effectiveness of the level of resource use is maximized with the aim of increasing the results of each employee unit in the use of resources. Utilization of time in carrying out tasks, and effectiveness of completing tasks assigned to the organization.

5. Independence

Independence is the level of a person's ability to carry out their work duties without asking for help and guidance from other people or supervisors.

6. Work commitment

Work commitment is the level at which employees have a work commitment to the agency and work responsibilities towards the organization.

According to Davis in (Mangkunegara, 2018) There are several formulations of factors that influence performance, namely ability factors and motivation factors.

- a. Ability Factor (ability)

Employee abilities or abilities consist of potential IQ and reality abilities (knowledge + skills), which means that employees who have an IQ above average and with adequate education for their position and are skilled at carrying out daily tasks and obligations have the performance that can be expected. Therefore, employees need to be placed in positions and tasks that suit their skills.

- b. Motivation Factors (Motivation)

Motivation is an attitude that is formed by an employee in facing the environment and situations at work. An encouragement that arises from outside or within a person to become a driving factor towards the goal you want to achieve is also a motivation (Lufina, 2022). According to Timple quoted by (Mangkunegara, 2018) Performance factors consist of internal factors and external factors. Internal factors can be related to a person's nature or behavior, while external factors can be seen from the influencing environment, for example colleagues, subordinates or leaders, work facilities, and organizational situations.

From the description above, it can be concluded that factors that influence performance can come from within an individual or from outside the individual himself. The organizational policy is expected to be able to harmonize these factors

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### 3. Research Methods

#### 3.1 Types of research

This research uses a quantitative approach with a cross-sectional category, namely information from part of the population (sample respondents) is collected directly from the location empirically with the aim of finding out the opinions of part of the population regarding the object under study.

#### 3.2 Research Sample

The population in this study was all 112 employees of the Inspectorate of East Java Province (Central Statistics Agency, 2023). Meanwhile, the minimum sample size required in this study can be calculated using the Slovin formula and was obtained as many as 53 people.

#### 3.3 Data collection technique

The data collection method used in this research is by using a questionnaire. The questionnaire given is a sheet of questions that measures the variables of providing performance allowances, motivation and performance. Data collection was carried out using Google Form to make it easier for researchers to obtain respondent data remotely.

### 3.4 Data analysis technique

Data analysis was carried out descriptively and inferentially. Descriptive analysis aims to explain or describe a characteristic of each variable studied. For numeric data, the mean (average), median (middle value) and standard deviation are used. Meanwhile, inference analysis is used to test the hypothesis of the effect of providing performance allowances on performance which is mediated by work motivation. The inference analysis was carried out using Hayes regression analysis

## 4. Results and Discussion

All figures should be numbered with Arabic numerals (1,2,3,...). Every figure should have a caption. All photographs, schemas, graphs and diagrams are to be referred to as figures. Line drawings should be good quality scans or true electronic output. Low-quality scans are not acceptable. Figures must be embedded into the text and not supplied separately. In MS word input the figures must be properly coded. Lettering and symbols should be clearly defined either in the caption or in a legend provided as part of the figure. Figures should be placed at the top or bottom of a page wherever possible, as close as possible to the first reference to them in the paper.

### 4.1 Respondent Characteristics

The characteristics of respondents in this study can be determined based on gender, age and level of education. These characteristics can be analyzed descriptively to determine the number and percentage of each group.

#### 1. Gender

The number and percentage of respondents based on gender can be presented in Table 5.3 as follows.

**Table 1.** Number of Respondents by Gender

Gender	Number (n)	Percentage (%)
Man	18	34.0%
Woman	35	66.0%
<b>Total</b>	<b>53</b>	<b>100.0%</b>

Source: SPSS 27 output, processed (2023)

The number of male respondents is known to be 18 people (34.0%) and 35 female respondents (66.0%). This shows that the number of male and female respondents is equal.

#### 1. Respondent's Age

Based on age, respondents were divided into four categories, namely 25 to 30 years old, 31 to 40 years old, 41 to 50 years old, and over 50 years old.

**Table 2.** Number of Respondents by Age

Age	Number (n)	Percentage (%)
25 – 30 Years	6	11.3%
31 – 40 Years	15	28.3%
41 – 50 Years	8	15.1%
> 50 Years	24	45.3%
<b>Total</b>	<b>53</b>	<b>100.0%</b>

Source: SPSS 27 output, processed (2023)

There were 6 respondents aged 25 to 30 years (11.3%), 15 people aged 31 to 40 years (28.3%), 8 people aged 41 to 50 years (15.1%), and those aged above 50 years old as many as 24 people (45.3%). This shows that most of the respondents in this study were over 50 years old.

#### 2. Respondent's Education

Respondents consisted of respondents with bachelor's and master's degrees. The characteristics regarding the respondent's last education can be explained in Table 3 below.

**Table 3.** Respondent's Education

Education	Number (n)	Percentage (%)
Bachelor	46	86.8%
Masters	7	13.2%
<b>Total</b>	<b>53</b>	<b>100.0%</b>

Source: SPSS 27 output, processed (2023)

Based on Table 3, it shows that there were 46 respondents with a bachelor's degree (86.8%), and 7 people with a master's degree (13.2%). This shows that the majority of respondents have a bachelor's degree.

#### 4.2 Descriptive Analysis of Research Variables

This research uses three variables which can be analyzed descriptively with the following results.

**Table 4.** Descriptive Analysis of Research Variables

Variable	Mean	Std. Deviation	Category
Providing Performance Allowances	4.13	0.63	Good
Motivation	4.14	0.48	Good
Performance	4.18	0.45	Good

Overall, employee perceptions regarding the provision of performance benefits have an average of 4.13 or are included in the good category. This shows that the provision of performance allowances to employees of the East Java Province Inspectorate has gone well. The work motivation of East Java Province Inspectorate employees has an average of 4.14 or is included in the good category. This shows that East Java Province Inspectorate employees have good work motivation. The performance of East Java Province Inspectorate employees has an average of 4.18 or is included in the good category. This shows that the East Java Province Inspectorate employees have good performance.

#### 4.3 Classic assumption test

Before carrying out regression analysis, it is necessary to test classical assumptions, namely the normality test, multicollinearity test, heteroscedasticity test and linearity test.

##### 1. Normality test

The normality test in this study used the One-Sample Kolmogorov-Smirnov Test statistical test. The basis for making decisions in this research is if the asymp.sig value. (2-tailed) above the level of significance of 5% (0.05), it can be concluded that the variable is normally distributed.

**Table 5.** Normality test

	Kolmogorov Smirnov	p
Unstandardized Residuals	0.096	0.200

Source: Research Data (2024)

Based on Table 3 above, the results of the One Sample Kolmogorov-Smirnov (KS) Normality Test show that the Kolmogorov-Smirnov statistical test value is 0.096 and the sig value is 0.200 > 0.05, so it can be concluded that the data in this study is normally distributed.

##### 2. Multicollinearity Test

The multicollinearity test is used to determine whether there is a relationship or correlation between the independent variables. Multicollinearity states the relationship between independent variables. A good regression model should have no correlation between independent variables. Regression is free from multicollinearity if the VIF value is <10 and the tolerance value is > 0.10.

**Table 6.** Multicollinearity Test

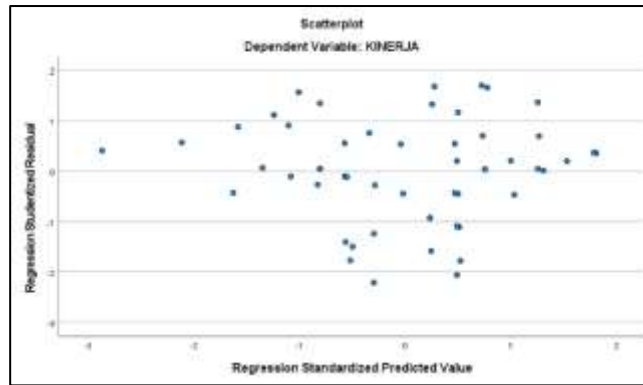
Variable	Tolerance	VIF	Information
Providing Performance Allowances	0.554	1,804	No Multicollinearity
Work motivation	0.554	1,804	No Multicollinearity

Source: Research Data (2024)

It can be seen that the regression model in this study does not have multicollinearity in the independent variables because all VIF values are < 10 and tolerance is > 0.10.

##### 3. Heteroscedasticity Test

The heteroscedasticity test aims to determine whether or not there are deviations from the classic assumption of heteroscedasticity, namely the unequal variance of the residuals for all observations in the regression model. In this research, the heteroscedasticity test uses a scatterplot graph.



**Figure 5.1** Scatterplots

In Figure 5.1 above, it can be seen that there is no clear pattern and the points are spread above and below the number 0 (zero) on the Y axis, thus indicating that the model in this study does not have heteroscedasticity.

#### 4. Autocorrelation Test

Autocorrelation in a regression model means that there is a correlation between sample members who are ordered based on the time they are correlated with each other. To determine the presence of autocorrelation in a regression model, this is done by testing the Durbin Watson test value (DW Test). A model is said to be free of autocorrelation if the dcount (Durbin Watson) is between -2 and 2. Based on the results of the Durbin Watson test, the dcount value is 1.114. Based on the theory mentioned previously, if the calculated value (Durbin Watson) is between -2 and 2 or  $-2 < 1.114 < 2$ . Then it can be concluded that no autocorrelation was found in the regression model.

#### 4.4 Hayes Regression Analysis

In this research, Hayes regression is used to test the hypothesis whether providing performance allowances has an effect on employee performance which is mediated by work motivation.

**Tabel 7.** Hayes Regression Results

Hypothesis	Variable	$\beta$	$\rho$
H1	Providing Performance Allowances → Employee Performance	0.013	0.910
H2	Providing Performance Allowances → Work Motivation	0.509	0.000*
H3	Work Motivation → Employee Performance	0.516	0.001*
H4	Providing Performance Allowances → Work Motivation → Employee Performance	0.263	0.034*

Description: \*Significant ( $p < 0.05$ )

##### 1. The Effect of Providing Performance Allowances on Employee Performance

Based on the results of the analysis, it can be seen that the first hypothesis regarding the effect of giving performance allowances directly on employee performance cannot be accepted. This is indicated by a significance value of 0.910 ( $p > 0.05$ ). The regression coefficient value obtained on the effect of giving performance allowances directly on employee performance is 0.013. This shows that providing performance allowances can improve employee performance, but not significantly. In line with research which is conducted by (Fauziah & Putra, 2019) shows that there is an influence of providing performance allowances on employee performance with low scores, namely only 32%, while the other 68% are influenced by other things.

##### 2. The Effect of Providing Performance Allowances on Work Motivation

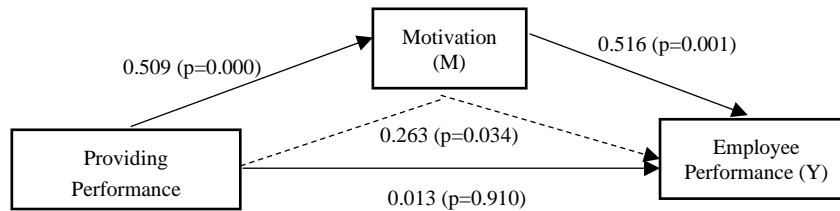
Based on the results of the analysis, it can be seen that the second hypothesis regarding the influence of giving performance allowances directly on work motivation can be accepted. This is indicated by a significance value of 0.000 ( $p < 0.05$ ). The regression coefficient value obtained on the effect of giving performance allowances directly on motivation is 0.509. This shows that providing performance allowances can significantly increase employee work motivation. These results are in line with the research conducted (Ady & Wijono, 2019) also explained that high motivation of employees to work will help the performance of employees in carrying out their work.

##### 3. The Effect of Work Motivation on Performance

Based on the results of the analysis, it can be seen that the third hypothesis regarding the direct influence of work motivation on employee performance can be accepted. This is indicated by a significance value of 0.001 ( $p < 0.05$ ). The regression coefficient value obtained on work motivation directly on performance is 0.516. This shows that work motivation can significantly improve employee performance.

#### 4. The Effect of Providing Performance Allowances on Employee Performance through Motivation as a Mediating Variable

Based on the results of the analysis, it can be seen that the fourth hypothesis regarding the influence of providing performance allowances indirectly on employee performance through work motivation can be accepted. This is indicated by a significance value of 0.034 ( $p < 0.05$ ). The regression coefficient value obtained on the influence of providing performance allowances indirectly on employee performance through work motivation is 0.263. This shows that work motivation can mediate the effect of providing performance allowances on employee performance.



**Figure 1.** Model of the influence of providing performance allowances on employee performance mediated by motivation

## 5. Conclusion

Based on the research above, conclusions can be drawn based on the research results as follows: 1) Providing performance allowances has an impact directly on employee motivation at the East Java Provincial Inspectorate, 2) Providing performance allowances does not have a direct effect on employee performance East Java Provincial Inspectorate. 3) Work motivation has an influence directly on employee performance at the East Java Provincial Inspectorate. 4) Employee motivation can mediate the effect of providing performance allowances on the performance of East Java Province Inspectorate employees. For this reason, suggestions for future researchers are to examine other factors that can predict employee performance, such as organizational culture, workload, and so on.

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