

The Effect Of Performance Allowance And Supervision On Employees Performance Of Bps North Sumatra With Motivation As Intervening Variable

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Keywords	Abstract. The purpose of this study was to analyze the effect of performance allowances, supervision and motivation on employee performance. This research was conducted on employees of the BPS of North Sumatra with a population of 799 people. The sample selection of 300 respondents was carried out using the proportionate stratified random sampling technique. The research instrument used was a questionnaire and the measurement of the variables was carried out using a Likert scale. Data analysis was carried out using the Structural Equation Model (SEM) method. The results of the analysis show that performance allowances and supervision have a significant positive effect on the motivation of BPS North Sumatra employees, as well as supervision and motivation which have a significant positive effect on the performance of BPS North Sumatra employees, however performance allowances have no significant effect on the performance of BPS North Sumatra employees.
Performance Allowances, Supervision, Motivation, Employee Performance	

1. INTRODUCTION

Human Resources (HR) is one of the factors that plays an important role in encouraging a company or organization to achieve the company's vision and mission. Human resources or groups of workers are also more valuable assets when compared to other resources such as capital, raw materials, machines, methods or others. One of the reasons underlying this is that the employee group is able to provide ideas and be a driving force for all company resources. Therefore, effective and maximum human resource management will help companies to achieve good performance (Rivai, 2018) .

One measuring tool to see the contribution of employees in realizing the vision and mission of the organization is to assess employee performance. Mangkunegara in Mokoagow (2020) defines that performance is a person's overall results during a certain period in carrying out tasks, such as work output standards, targets or goals or criteria that have been determined in advance and have been mutually agreed upon. So performance is the employee's ability to complete the assigned tasks correctly, both in quantity and quality. Employee performance assessments can be carried out periodically, namely monthly or annually, with the aim of being the basis for giving rewards or punishments to employees. Giving rewards and punishments to employees aims to maintain quality or improve employee performance.

As a non-ministerial government institution, the Central Statistics Agency (BPS) always carries out performance assessments both at the organizational and employee levels within the scope of its work units. Based on Law Number 16 of 1997 concerning Statistics, BPS is tasked with carrying out integrated national statistics to create a National Statistics System that is reliable, effective and efficient. At the provincial level of government, BPS consists of Provincial BPS and Regency/City BPS. Provincial BPS is a vertical agency of BPS which is under and responsible to the Head of BPS Indonesia. Meanwhile, Regency/City BPS is a vertical BPS agency that is under and responsible to the Head of Provincial BPS. Assessment at the organizational level is carried out by BPS Indonesia against Provincial BPS and Provincial BPS against Regency/City BPS. Furthermore, employee performance assessments are carried out in each work unit.

In general, the organizational performance of 32 BPS work units in North Sumatra during 2016-2020 has shown satisfactory results as seen in Figure 1. The average organizational performance achievement has a good predicate, namely more than or equal to 80 percent in 2017, 2018 and 2020 and has a very good predicate, namely more than or equal to 100 percent in 2016 and 2019. However, the average performance achievement at BPS appears to have decreased during the 2016-2020 period. In 2016, the average organizational performance achievement exceeded the set target, namely reaching 100.92%. Meanwhile, in 2017 and 2018, the average organizational performance achievement decreased, namely with achievement levels of 99.49% and 99.31%. Furthermore, in 2019 the average organizational performance achievement increased again until it exceeded the set target, namely reaching 107.29%.

However, in 2020, the average organizational performance achievement decreased again with an achievement level of 97.40%.

The performance of BPS employees can also be seen from the value of their performance indicators. Performance indicators are used to see the extent to which an organization's goals or objectives have been achieved. There are 7 main performance indicators that are used as a reference in measuring performance in all BPS work units in North Sumatra, namely (1) Percentage of data users who use BPS data as a basis for planning, monitoring and evaluating national development, (2) Percentage of statistical publications that apply standards accuracy as a basis for national development planning and evaluation, (3) Percentage of K/L/D/I that implement recommendations for statistical activities, (4) Percentage of K/L/D/I that submit sectoral and special metadata according to standards, (5) Percentage K/L/D/I that are able to independently organize sectoral statistics in accordance with NSPK, (6) SAKIP Assessment Results by the Inspectorate and (7) Percentage of data user satisfaction with BPS service facilities and infrastructure.

A low Key Performance Indicator (KPI) value indicates that organizational performance and employee performance are still not good. Poor employee performance will certainly affect the achievement of organizational goals. Likewise at BPS, poor employee performance will certainly hinder the achievement of BPS's vision as a "Provider of Quality Statistical Data for Advanced Indonesia". Organizational goals can be achieved optimally if supported by good performance from its employees. To get good performance from employees, the organization must strive for structured and effective direction. Organizations must make efforts to encourage their employees to work more productively in accordance with the organizational goals that have been set.

One way to improve employee performance can be done by providing motivation, because motivation is the basic impulse that moves a person or the desire and desire to devote all their energy because of a goal. This is as stated by Mangkunegara in Mujahid & Nugraha (2020) who said that motivation is a condition or energy that moves employees who are directed or aimed at achieving the company's organizational goals. Daft in Purba et al. (2020) say that motivation can be defined as a force that arises from within or outside a person and inspires enthusiasm and perseverance to achieve something desired. Motivation is related to a chain reaction that starts from a felt need, then a desire or target to be achieved arises, which in turn causes efforts to achieve that target or goal which ends in satisfaction/satisfaction. If an organization wants to achieve optimal performance in accordance with predetermined targets, the organization must provide motivation to employees so that employees are willing and willing to devote their energy and thoughts to the work. From the results of research conducted by Ghaffar et al. (2017), Kuswati (2020), Chandra (2019), Nurdiansyah et al. (2020) and Hadis (2015) state that motivation has a significant positive effect on employee performance. However, research conducted by Febriani (2017) stated that work motivation does not have a positive and significant effect on employee performance.

Performance allowance is a form of compensation given to BPS employees. Performance allowances according to Regulation of the Head of the Central Statistics Agency Number 51 of 2017 are allowances given to employees as a form of compensation for implementing the bureaucratic reform agenda on the basis of the performance achieved by an employee. By providing this performance allowance, it is hoped that it can increase the productivity of human resources (employees) at the Central Statistics Agency so that the expected performance can be achieved. From research conducted by Chandra (2019), Hadis (2015), Simanjorang & Tumbuan (2016) and Layuk et al. (2019) stated that performance allowances have a significant positive effect on employee performance. However, research conducted by Hanifah (2017) states that performance allowances have a significant negative effect on employee performance.

Apart from providing performance allowances, supervision is also an important factor in improving employee performance. Handoko (2019) stated that supervision is a systematic effort that sets implementation standards with the aim of planning and designing a feedback system. Comparing actual activities with previously established standards, determining and measuring deviations and taking necessary inspection actions to ensure everything goes according to plan. With supervision, errors and mistakes and irregularities can be identified as early as possible so that corrections can be made before they have a bigger impact. And of course this will have an impact on improving the employee's

performance. Research conducted by Ningsih (2018), Febriani (2017), Rulandari (2017) and Arianzah (2017) states that supervision has a significant positive effect on employee performance. Meanwhile, research conducted by Lee & Kusumah (2020) states that supervision has a significant positive effect on employee motivation and performance.

2. METHODS

Data source

This research uses primary data sourced directly from respondents, namely all BPS employees in North Sumatra. The population in this study were all employees who worked in 32 work units at BPS North Sumatra, namely the State Civil Apparatus (ASN), totaling 799 people. From this total population, 300 samples were selected to serve as research respondents using the Proportionate Stratified Random Sampling technique.

The variables collected consist of 4 main variables which consist of several indicators. The performance allowance variable (X1) has three indicators with a total of 10 statements. The monitoring variable (X2) has five indicators with a total of 15 statements. The motivation variable (Y1) has five indicators with a total of 24 statements. The performance variable (Y2) has five indicators with a total of 18 statements. Variable measurement uses a 5 point Likert scale. The 5 points consist of 1 being strongly disagree to 5 being strongly agree.

Analysis Method

The data analysis method used in this research is the SEM (Structural Equation Modeling) analysis method. Processed using the AMOS (Analysis of Moment Structure) version 23 program. The analysis stage consists of several stages, namely descriptive analysis, instrument feasibility test, model/construct feasibility test, assumption test and variable significance test. Descriptive analysis consists of a description of the respondent's profile and analysis of variance (ANOVA) to see differences in the sample group. The instrument feasibility test was carried out by conducting validity and reliability tests. The validity test results must be greater than 0.361 to be declared that the model is valid, while the reliability test results use Cronbach's alpha value where the lower limit value is 0.6 to be declared reliable (Ghozali, 2016).

The next stage is to develop a structural model and test the validity and reliability of the construct. Validity tests are carried out for each indicator while reliability tests are carried out on each variable or construct. The indicator test results are said to be valid if the loading factor value is > 0.5 and the construct is said to be reliable if the Construct Reliability (CR) value is ≥ 0.7 . Haryono and Wardoyo (2019) said that the generally accepted level of reliability is > 0.70 , while reliability < 0.70 is acceptable for research that is still exploratory.

After obtaining a feasible model/construct, the next stage is to test the assumptions underlying the SEM analysis, namely the data normality test, outlier test and multicollinearity test. The next step is the goodness of fit test or model feasibility test. This model test consists of the Chi Square Probability test, CMIN/DF, GFI, AGFI, CFI, TLI, NFI, IFI, RMSEA and RMR. According to Ghozali in Haryono (2017, p. 243), overall Goodness of fit can be assessed based on a minimum of 5 criteria. If the model is feasible then proceed with hypothesis testing. Hypothesis testing is done by looking at the P value (Probability). Then proceed with tests of direct, indirect and total influence as well as tests of the influence of intervening variables. All of these processes will be carried out with the help of SPSS and AMOS software.

3. RESULT AND DISCUSSION

Descriptive Analysis

Respondent Profile

The respondents studied in this research were a selected sample of all BPS employees in North Sumatra. Respondents consisted of 300 people and were spread across 32 work units. The characteristics of the respondents can be seen in the table. 1.

Table 1. Characteristics and Percentage of Selected Respondents

Characteristics	Category	Number of Respondents	Percentage of Respondents
Age	20 - 25 Years	25	8.30 percent

Characteristics	Category	Number of Respondents	Percentage of Respondents
	26-35 Years	88	29.30 percent
	36-45 Years	113	37.70 percent
	> 45 Years	74	24.70 percent
Gender	Man	172	57.30 percent
	Woman	128	42.70 percent
Education	SMA/SMK/MA	41	13.70 percent
	Diploma (D3/D2/D1)	28	9.30 percent
	Bachelor/S1/D4	180	60.00 percent
	S2	51	17.00 percent
Years of service	1 - 10 Years	84	28.00 percent
	11 - 20 Years	144	48.00 percent
	21 - 30 Years	50	16.70 percent
	> 30 Years	22	7.30 percent

Source: Data Processed

In general, respondents were dominated by employees in the late adult age group (36-45 years), namely 37.7 percent and early adults (26-35 years), namely 29.3 percent of the total respondents. This group of workers generally has middle to upper class positions and high experience. Apart from technical work such as statistical analysis, this group of workers also tends to be required to be able to do managerial work.

Competence and competition among today's worker groups tends to be high, this is because the BPS organizational structure itself is a pyramid-shaped organizational structure. The pyramid organizational structure forms a structure where the higher the job position, the fewer workers there are for that profession. Therefore, the adult worker group generally has quite high productivity in the competition to obtain a better class of position.

Male respondents have a larger number than female workers with a comparison of 57.3 percent to 42.7 percent. This difference is considered not very significant and is in line with employee recruitment which does not discriminate against the gender of prospective workers. Jobs at BPS are also never differentiated based on gender. However, under certain conditions, differences in workload were found several times based on the extreme conditions of the work area and the worker's health (including pregnancy). Assessment and treatment at work is generally carried out fairly and transparently, so that male and female workers are expected to be able to provide the best performance.

The respondent population is generally dominated by employees with a bachelor's or bachelor's degree level of education. The second dominant group consists of workers with a Master's or Master's level of education. The lowest level of education for employees at BPS is workers with a SMA/SMK/MA education level. This group of workers is generally a group of workers who come from old recruits where the educational level limit for employee recruitment is still allowed at the high school level. For the last ten years, BPS employee recruitment has been limited to workers with the lowest level of education, namely a Diploma. This aims to increase the capabilities and productivity of the workforce at BPS.

Based on work experience, the respondent group is generally dominated by employees with work experience of around 11 – 20 years. This group of workers generally has sufficient experience and has experienced various changes in the work system. This allows workers to be more adaptive and critical in facing any changes. This group of workers also tends to be said to be at the most productive age and therefore has better performance than groups of workers with higher or lower years of service.

Table 2. Average Score of Respondents' Answers for Each Statement

Variable	Indicator	Statement	Average	Results	Average Variable
Performance Allowance (X₁)	Level of employee performance achievement (X ₁₁)	(X ₁₁₁) Performance allowances are paid according to performance achievements (CKP)	4.44	Strongly agree	4.33 Very Agree
		(X ₁₁₂) Employee performance achievements are based on the quantity level of achievement of targets that have been set.	4.26	Strongly agree	

Variable	Indicator	Statement	Average	Results	Average Variable
	Attendance rate according to working days and hours (X_{12})	(X_{113}) Employee performance achievements are based on the level of quality of achievement of targets that have been set.	4.28	Strongly agree	
		(X_{121}) Performance allowances are based on absences and attendance	4.41	Strongly agree	
		(X_{122}) Performance allowances are linked to the number of hours worked	4.15	Agree	
		(X_{123}) Performance allowances will be deducted for employees who are late, unless due to official duties	4.35	Strongly agree	
		(X_{124}) There will be a reduction in performance allowances for employees who return home prematurely, except for official matters	4.40	Strongly agree	
	Employee discipline (X_{13})	(X_{131}) Employees who violate the employee code of ethics are subject to deductions from performance allowances	4.33	Strongly agree	
		(X_{132}) Employees who violate the professional code of ethics are subject to deductions from performance allowances	4.30	Strongly agree	
		(X_{133}) Employees who are sentenced to light, medium and heavy discipline are subject to a reduction in performance allowances	4.34	Strongly agree	
Supervision (X_2)	Determination of Work Standards (X_{21})	(X_{211}) My work becomes clearer with the setting of work standards (work targets)	4.29	Strongly agree	4.17 Agree
		(X_{212}) Determination of entry and exit times from work	4.52	Strongly agree	
		(X_{213}) Carry out tasks based on the job description	4.13	Agree	
	Determination of Activity Implementation Measurements (X_{22})	(X_{221}) Assessment standards are needed to measure the level of performance that I carry out	4.36	Strongly agree	
		(X_{222}) The results of my work are always the benchmark for evaluating my performance	4.17	Agree	
	Measurement of Activity Implementation (X_{23})	(X_{231}) I can always complete work within the specified time	4.34	Strongly agree	
		(X_{232}) The supervisor checks and measures work results	4.06	Agree	
		(X_{233}) The superior provides feedback on the supervision carried out	4.01	Agree	
		(X_{234}) My supervisor always supervises the work I do regularly	3.99	Agree	
	Comparison of implementation with standards and analysis of deviations (X_{24})	(X_{241}) My boss/leadership warns me if I make a mistake/deviation	4.22	Strongly agree	
		(X_{242}) My boss/leader will help me if I encounter difficulties at work	4.12	Agree	

Variable	Indicator	Statement	Average	Results	Average Variable
Motivation (Y 1)	Taking corrective action if necessary (X ₂₅)	(X ₂₄₃) The work results are compared with the work standards (work targets) that have been set	4.04	Agree	4.17 Agree
		(X ₂₅₁) Avoid deviations or errors	4.10	Agree	
		(X ₂₅₂) Corrective warning for errors	4.10	Agree	
		(X ₂₅₃) Provide corrective solutions or actions for errors.	4.07	Agree	
	Physiological needs (Y ₁₁)	(Y ₁₁₁) I am satisfied with the salary I receive currently because it can meet my living needs	3.72	Agree	
		(Y ₁₁₂) I am satisfied with the benefits received	3.71	Agree	
		(Y ₁₁₃) The office provides adequate facilities and infrastructure as well as a comfortable working environment	3.78	Agree	
		(Y ₁₁₄) The office provides sufficient rest hours	4.07	Strongly agree	
		(Y ₁₂₁) Future protection (retirement guarantee)	4.34	Strongly agree	
		(Y ₁₂₂) Safe working conditions (protection from threats)	4.24	Strongly agree	
		(Y ₁₂₃) The existence of insurance (work health and safety guarantee)	4.38	Strongly agree	

Table 3. Average Score of Respondents' Answers for Each Statement

Variable	Indicator	Statement	Average	Results	Average Variable
Motivation (Y 1)	Social needs (Y ₁₃)	(Y ₁₃₁) I have many friends at the office	4.43	Strongly agree	4.17 Agree
		(Y ₁₃₂) I can create and maintain good cooperation with other employees	4.34	Strongly agree	
		(Y ₁₃₃) I always try to be accepted at the office	4.33	Strongly agree	
		(Y ₁₃₄) My colleagues and I always help each other if there are problems	4.30	Strongly agree	
		(Y ₁₃₅) I always prefer cooperative situations to competitive ones	4.45	Strongly agree	
	Self-esteem needs (Y ₁₄)	(Y ₁₄₁) The need for respect (through promotion)	4.22	Strongly agree	
		(Y ₁₄₂) I work hard because of the opportunity given by the office to occupy a certain position.	3.86	Agree	
		(Y ₁₄₃) The need to be respected by others (through promotion)	4.37	Strongly agree	
		(Y ₁₄₄) My opinion is always respected by my superiors	4.10	Agree	
		(Y ₁₄₅) The office always gives awards to employees who excel	4.10	Agree	
	Self-actualization needs (Y ₁₅)	(Y ₁₅₁) I enjoy taking part in skills development programs (participating in training and coaching) in an effort to improve work performance	4.36	Strongly agree	
		(Y ₁₅₂) I like work that is difficult,	3.94	Agree	

Variable	Indicator	Statement	Average	Results	Average Variable
Employee Performance (Y 2)		challenging and realistic			
		(Y ₁₅₃) I like doing creative work	4.13	Agree	
		(Y ₁₅₄) Suggestions and criticism given by my superiors/leaders make me progress further	4.22	Strongly agree	
		(Y ₁₅₅) I like work that uses my <i>skills</i> and potential	4.40	Strongly agree	
		(Y ₁₅₆) I am trying to continue my education to a higher level to support my career	4.15	Agree	
		(Y ₁₅₇) The motivation given by my boss/leader makes me more disciplined at work	4.20	Agree	
	Output quantity (Y ₂₁)	(Y ₂₁₁) Employees are able to complete work according to the specified quantity standards	4.28	Strongly agree	
		(Y ₂₁₂) The amount of work I have completed exceeds the specified quantity standards	3.85	Agree	4.18 Agree
	Output quality (Y ₂₂)	(Y ₂₁₃) I complete more work than my colleagues in one section	3.73	Agree	
		(Y ₂₂₁) Employees are able to complete work in accordance with established quality standards	4.18	Agree	
		(Y ₂₂₂) Employees are able to complete full work with accuracy and thoroughness	4.16	Agree	
		(Y ₂₂₃) Employees are able to complete work neatly	4.17	Agree	
		(Y ₂₂₄) Employees are able to complete work completely	4.25	Strongly agree	
		(Y ₂₂₅) Every result of work carried out by employees can be accepted by the office/superior	4.17	Agree	
	Output term (Y ₂₃)	(Y ₂₃₁) I am able to complete the work according to the set time target	4.27	Strongly agree	
		(Y ₂₃₂) I am able to complete work faster than the set time target	4.01	Agree	
	Attendance at work (Y ₂₄)	(Y ₂₄₁) I always come to work every day	4.45	Strongly agree	
		(Y ₂₄₂) I feel guilty if I am not present at work	4.37	Strongly agree	
		(Y ₂₄₃) I always arrive on time (before work hours)	4.24	Strongly agree	
		(Y ₂₄₄) I won't go home before time	4.46	Strongly agree	
		(Y ₂₄₅) I won't go home if my work isn't finished	3.77	Agree	
	Cooperative attitude (Y ₂₅)	(Y ₂₅₁) I am able to work together with other employees in completing work	4.37	Strongly agree	
		(Y ₂₅₂) When needed by other employees, I provide direct assistance so that the work can be completed on time	4.26	Strongly agree	
		(Y ₂₅₃) My co-workers always give advice, support and help me when I face difficulties at work	4.18	Agree	

Source: Data Processed

Table 2 shows the average answer score for each question for the four variables, namely the performance allowance variable (X 1), supervision variable (X 2), motivation variable (Y 1) and variables employee performance (Y 2). In general, the assessment of the four variables is considered to

have been implemented well, this can be seen from the average score of the assessment answers for the four variables which is above the average of 4 or strongly agrees with the implementation that has been implemented at this time. However, in several sub-statements it can be seen that the average score given is still 3. This score is mainly seen in statements related to motivation, so it can be concluded that motivation in BPS still needs to be evaluated.

Variance Analysis

Analysis of variance was carried out to see whether there were significant differences in behavior between the sample groups. The sample classification was carried out based on age group, gender, education level and length of service. The results of the variance analysis can be seen in Table 3. Based on the characteristics of age and length of service, it can be seen that the most differences are found in the assessment of the implementation of supervision and motivation. In general, workers with a young age and low tenure tend to have higher expectations regarding supervision and motivation. This expectation is then used as a benchmark in assessing the provision of motivation and supervision in the office, which is often inappropriate due to the large number of office activities. Different things are found in mature workers who tend to have adapted and no longer have high expectations.

Based on gender, it can be seen that differences in statement assessments are mostly found in the motivation variable. In general, providing motivation between male and female workers is carried out in a comprehensive manner so that there should be no differences in providing motivation. Personal motivation is generally given by the leadership when there are special conditions for the employee. The difference in respondents' assessments of this variable is thought to be due to respondents' characteristics which are based on gender characteristics, such as male workers who tend to be indifferent and female workers who tend to be more communicative.

Differences in assessments based on education level are most often found in performance allowance assessments. The provision of performance allowances at BPS itself is not based on education level. Groups of workers with a higher level of education generally prefer the provision of measurable and transparent performance allowances as currently implemented, while workers with a lower level of education tend to expect the provision of performance allowances evenly.

To see the differences in characteristics more comprehensively, the average score given based on sub-characteristics is calculated as shown in Table 4. The provision of allowances is related to the number of hours worked and performance allowances are deducted for employees who are late unless their official duties appear to have a score. lowest when compared with the score of statements related to other work benefits. The higher the worker's education level, the more respondents appear to agree with the assessment of the performance allowance variable. Female workers are considered to be more agreeable to providing performance benefits that are linked to the number of hours worked compared to male workers. Cuts in performance allowances for employees who are sentenced to light, medium and severe discipline also show significant differences in behavior when viewed by age group and length of service. The higher the age and the longer the work period, the more respondents agree with this statement.

In the supervision variable, employees with 1-10 years of service tend to give low scores on statements regarding work supervision/supervision of routine work implementation and providing corrective solutions or action for mistakes made. Apart from that, female respondents also seemed to be more likely to agree that the work they do sometimes does not match the job description. They feel that they often get additional tasks outside of their main duties.

In the motivation variable, workers with high age and years of service appear to give a better assessment of implementation so far than employees with a young age or low years of service. One of the factors thought to underlie this is that the leadership's assessment is considered not objective towards employees with long and new service periods. New employees tend to focus their assessment on technical abilities and assume that the abilities of old employees are no longer suitable, so they should receive a low assessment. On the other hand, leaders not only pay attention to technical abilities, but also managerial, ethics and discipline, where employees with long service are considered superior. As a result, new employees often perceive appraisals as unfair and feel a lack of motivation.

In assessing employee performance, there are quite significant differences between employees of different age groups. Employees with a higher age tend to have better performance than younger workers.

This is partly based on technical ability and experience factors. Apart from that, male workers also appear to have better performance than female workers. One of the factors that supports this is the social role of women in society as housewives, making it difficult to focus on work.

Table 3. F-calculated value of Anova test results and significance based on respondent characteristics

Variable	Indicator	Age	Gender	Level of education	Years of service		
Performance Allowance (X ₁)	X ₁₁	X ₁₁₁	2,114	1,659	2,798**	2,031	
		X ₁₁₂	1,061	0.014	0.232	0.816	
		X ₁₁₃	0.911	0.001	0.944	0.678	
	X ₁₂	X ₁₂₁	1,574	1,956	4,965**	2,541	
		X ₁₂₂	0.891	4,354**	1,905	1,426	
		X ₁₂₃	0.082	0.950	8,159**	1,819	
		X ₁₂₄	0.159	0.032	5,207**	0.374	
	X ₁₃	X ₁₃₁	0.736	0.161	0.691	0.880	
		X ₁₃₂	0.743	0.069	0.506	0.780	
		X ₁₃₃	3,940**	0.092	0.079	5,710**	
Supervision (X ₂)	X ₂₁	X ₂₁₁	0.473	0.035	1,369	0.615	
		X ₂₁₂	1,979	0.009	1,858	2,047	
		X ₂₁₃	2,295	4,308**	0.380	2,892**	
	X ₂₂	X ₂₂₁	0.990	0.610	1,709	1,466	
		X ₂₂₂	2,578	0.957	0.739	3,240**	
	X ₂₃	X ₂₃₁	2,684**	0.718	1,175	3,884**	
		X ₂₃₂	1,797	0.178	0.730	2,310	
		X ₂₃₃	2,729**	0.002	0.453	4,634**	
		X ₂₃₄	0.955	0.032	0.251	1,219	
	X ₂₄	X ₂₄₁	3,699**	1,838	0.353	2,751**	
		X ₂₄₂	3,686**	1,928	0.796	3,982**	
		X ₂₄₃	2,813**	0.008	0.364	2,666**	
	X ₂₅	X ₂₅₁	3,479**	0.961	0.744	2,436	
		X ₂₅₂	3,341**	0.139	0.327	2,722**	
		X ₂₅₃	5,133**	0.421	0.330	2,170	
	Motivation (Y ₁)	Y ₁₁	Y ₁₁₁	0.653	6,193**	0.671	1,676
			Y ₁₁₂	0.255	6,506**	0.201	0.651
			Y ₁₁₃	3,946**	1,846	0.326	4,205**
Y ₁₁₄			4,032**	0.829	0.489	3,365**	
Y ₁₂		Y ₁₂₁	1,505	0.268	0.449	2,910**	
		Y ₁₂₂	5,232**	1,485	0.511	3,216**	
		Y ₁₂₃	3,371**	3,971**	0.342	4,042**	
Y ₁₃		Y ₁₃₁	6,446**	6,209**	0.641	8,216**	
		Y ₁₃₂	5,132**	1,680	0.828	6,569**	
		Y ₁₃₃	5,395**	1,950	1,387	7,356**	
		Y ₁₃₄	6,525**	0.382	0.614	7,546**	
Y ₁₄		Y ₁₃₅	0.475	0.039	1,802	0.836	
		Y ₁₄₁	7,059**	0.002	1,260	4,429**	
		Y ₁₄₂	5,274**	0.000	0.433	4,465**	
		Y ₁₄₃	7,579**	2,976	0.300	6,991**	
		Y ₁₄₄	4,930**	0.376	0.735	1,276	
Y ₁₅		Y ₁₄₅	7,221**	1,708	1,417	4,854**	
		Y ₁₅₁	2,113	1,061	0.446	1,868	
		Y ₁₅₂	3,433**	2,856	0.413	4,355**	
		Y ₁₅₃	1,923	0.085	1,113	2,756**	
		Y ₁₅₄	4,485**	0.264	0.586	4,815**	
		Y ₁₅₅	0.510	0.496	1,176	0.680	
		Y ₁₅₆	1,374	0.001	2,101	1,460	
Employee Performance (Y ₂)	Y ₂₁	Y ₁₅₇	1,872	0.001	0.553	1,114	
		Y ₂₁₁	0.976	0.809	1,524	1,024	
		Y ₂₁₂	0.586	0.112	1,927	0.622	
	Y ₂₂	Y ₂₁₃	0.124	2,923	1,921	0.515	
		Y ₂₂₁	0.963	0.504	0.135	0.141	
		Y ₂₂₂	2,390	4,255**	0.043	0.722	
		Y ₂₂₃	1,815	0.068	0.294	1,670	
		Y ₂₂₄	0.337	1,495	0.330	0.226	
		Y ₂₂₅	0.838	2,267	0.771	0.828	

Variable	Indicator	Age	Gender	Level of education	Years of service
Y ₂₃	Y ₂₃₁	0.255	0.001	0.277	0.103
	Y ₂₃₂	0.402	0.045	0.174	0.463
Y ₂₄	Y ₂₄₁	2,593	2,901	1,106	2,944**
	Y ₂₄₂	0.985	1,057	0.834	1,776
	Y ₂₄₃	8,924**	4,183**	1,713	8,271**
	Y ₂₄₄	1,584	3,047	1,490	2,550
	Y ₂₄₅	1,168	0.561	0.418	1,623
Y ₂₅	Y ₂₅₁	2,444	1,957	2,485	2,878**
	Y ₂₅₂	2,693**	0.280	1,122	3,361**
	Y ₂₅₃	3,781**	0.214	0.333	4,366**

Note: * * for 5 percent significance level

Due Diligence and Assumptions Test Instrument

The instrument feasibility test was carried out by conducting validity and reliability tests. The results of the instrument test can be seen in Table 5, where all statements on the performance allowance, supervision, motivation and employee performance variables have a calculated r value. greater than 0.361, so can concluded that all over statement on all over variable on study This stated valid. From the results of Table 3, it can be seen that the reliability test results for the performance allowance, supervision, motivation and employee performance variables have mark Cronbach's Alpha (α) more big from 0.60. With so meaningful whole inner variable instrument study This Reliable.

Table 5 . Test Validity And Reliability

Variable	Indicator	Product Moment Correlation Technique			Reliability Test Cronbach Alpha Method	
		r-count	r-table	Results	Cronbach Alpha value	Results
Performance Allowance (X ₁)	X ₁₁	X ₁₁₁	0.483	0.361	0.880	Reliable
		X ₁₁₂	0.779	0.361		
		X ₁₁₃	0.738	0.361		
	X ₁₂	X ₁₂₁	0.589	0.361		
		X ₁₂₂	0.690	0.361		
		X ₁₂₃	0.603	0.361		
		X ₁₂₄	0.662	0.361		
	X ₁₃	X ₁₃₁	0.857	0.361		
		X ₁₃₂	0.844	0.361		
		X ₁₃₃	0.732	0.361		
Supervision (X ₂)	X ₂₁	X ₂₁₁	0.568	0.361	0.891	Reliable
		X ₂₁₂	0.413	0.361		
		X ₂₁₃	0.554	0.361		
	X ₂₂	X ₂₂₁	0.706	0.361		
		X ₂₂₂	0.478	0.361		
	X ₂₃	X ₂₃₁	0.646	0.361		
		X ₂₃₂	0.710	0.361		
		X ₂₃₃	0.645	0.361		
		X ₂₃₄	0.614	0.361		
	X ₂₄	X ₂₄₁	0.734	0.361		
		X ₂₄₂	0.652	0.361		
		X ₂₄₃	0.642	0.361		
	X ₂₅	X ₂₅₁	0.793	0.361		
		X ₂₅₂	0.615	0.361		
		X ₂₅₃	0.601	0.361		
Motivation (Y ₁)	Y ₁₁	Y ₁₁₁	0.483	0.361	0.931	Reliable
		Y ₁₁₂	0.425	0.361		
		Y ₁₁₃	0.564	0.361		
		Y ₁₁₄	0.643	0.361		
	Y ₁₂	Y ₁₂₁	0.600	0.361		
		Y ₁₂₂	0.739	0.361		
		Y ₁₂₃	0.461	0.361		
	Y ₁₃	Y ₁₃₁	0.551	0.361		

		Y ₁₃₂	0.678	0.361	Valid		
		Y ₁₃₃	0.838	0.361	Valid		
		Y ₁₃₄	0.618	0.361	Valid		
		Y ₁₃₅	0.509	0.361	Valid		
	Y ₁₄	Y ₁₄₁	0.586	0.361	Valid		
		Y ₁₄₂	0.583	0.361	Valid		
		Y ₁₄₃	0.725	0.361	Valid		
		Y ₁₄₄	0.609	0.361	Valid		
		Y ₁₄₅	0.717	0.361	Valid		
	Y ₁₅	Y ₁₅₁	0.420	0.361	Valid		
		Y ₁₅₂	0.654	0.361	Valid		
		Y ₁₅₃	0.681	0.361	Valid		
		Y ₁₅₄	0.697	0.361	Valid		
		Y ₁₅₅	0.680	0.361	Valid		
		Y ₁₅₆	0.667	0.361	Valid		
		Y ₁₅₇	0.685	0.361	Valid		
Employee Performance (Y ₂)	Y ₂₁	Y ₂₁₁	0.860	0.361	Valid	0.942	Reliable
		Y ₂₁₂	0.614	0.361	Valid		
		Y ₂₁₃	0.685	0.361	Valid		
	Y ₂₂	Y ₂₂₁	0.872	0.361	Valid		
		Y ₂₂₂	0.848	0.361	Valid		
		Y ₂₂₃	0.751	0.361	Valid		
		Y ₂₂₄	0.867	0.361	Valid		
		Y ₂₂₅	0.885	0.361	Valid		
	Y ₂₃	Y ₂₃₁	0.834	0.361	Valid		
		Y ₂₃₂	0.710	0.361	Valid		
	Y ₂₄	Y ₂₄₁	0.416	0.361	Valid		
		Y ₂₄₂	0.519	0.361	Valid		
		Y ₂₄₃	0.463	0.361	Valid		
		Y ₂₄₄	0.672	0.361	Valid		
		Y ₂₄₅	0.652	0.361	Valid		
	Y ₂₅	Y ₂₅₁	0.833	0.361	Valid		
		Y ₂₅₂	0.774	0.361	Valid		
		Y ₂₅₃	0.476	0.361	Valid		

Source: Data processed with SPSS

Construct Validity and Reliability Test

The next stage is to test the validity and reliability of the constructs on the structural model that has been created. The structural model that has been created is presented in Figure 5. The model consists of two independent variables, namely performance allowances (X₁) and supervision (X₂), one intervening variable, namely the motivation variable (Y₁) and one dependent variable, namely the Employee Performance variable. (Y₂). Each variable consists of several statements that make up the average value of the indicator, which is then tested for their influence on each other.

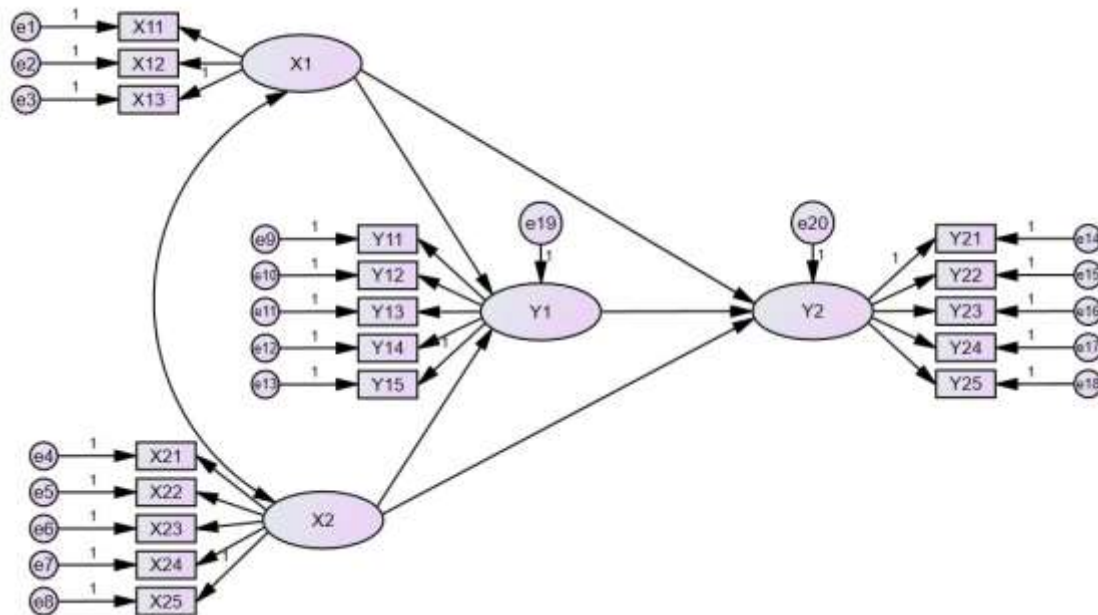


Figure 5. Structural Model Using Motivational *Intervening Variables* (Y_1)

Validity tests are carried out for each indicator while reliability tests are carried out on each variable or construct . These two tests were carried out using the AMOS program. The results of the construct validity and reliability tests are presented in Table 7. The test results show that all indicators of the research construct have factor *loading* values > 0.5 so that all of them have good validity. As for *Construct Reliability* (CR), only the Performance Allowance (X_1) construct has a CR value of 0.692, slightly below the recommended one, namely 0.7, while the other constructs have a CR value ≥ 0.7 . Haryono and Wardoyo (2019) said that the generally accepted level of reliability is > 0.70 , while reliability < 0.70 is acceptable for research that is still exploratory. So it can be concluded that all research variables and indicators have good reliability and validity.

Table 6. Construct Validity and Reliability Test Results

Construct	Indicator	Loading Factor	Construct Reliability	Decision
Performance Allowance (X_1)	X ₁₁	0.630	0.692	Valid and Reliable
	X ₁₂	0.665		
	X ₁₃	0.669		
Supervision (X_2)	X ₂₁	0.567	0.870	Valid and Reliable
	X ₂₂	0.564		
	X ₂₃	0.861		
	X ₂₄	0.886		
	X ₂₅	0.864		
Motivation (Y_1)	Y ₁₁	0.548	0.834	Valid and Reliable
	Y ₁₂	0.624		
	Y ₁₃	0.784		
	Y ₁₄	0.799		
	Y ₁₅	0.768		
Employee Performance (Y_2)	Y ₂₁	0.654	0.872	Valid and Reliable
	Y ₂₂	0.846		
	Y ₂₃	0.787		
	Y ₂₄	0.789		
	Y ₂₅	0.715		

Source: Data processed with AMOS

Test Model Assumptions

The next step is to test the model assumptions. The first assumption that must be met in testing the SEM analysis model is the data normality test. Multivariate normality evaluation is carried out using the critical ratio (cr) criterion from multivariate kurtosis, if it is at range -2.58 to 2.58 means the data is normally distributed in a multivariate manner . Based on the results of the normality test, it can be seen that the overall (multivariate) data distribution is not normal, because the multivariate figure is 37.513

above 2.58. This means that the research model does not meet the assumption of multivariate normality . Therefore, an outlier test is carried out to remove several rows of data that are outliers .

Outlier Test This was done to see outliers in the data , namely by comparing the Mahalanobis d-squared value with the Chi square table with a significance of 0.001. Mahalanobis d-squared values that are greater than the Chi square table are declared as outlier data (Ghozali, 2014a). The Chi square table value was searched at a significance of 0.001 with a DF of 18 (the number of variable indicators in the full model image), obtained a value of 42.312. So Mahalanobis d-squared values that are more than 42.312 are declared outlier data , then proceed with removing outlier data and testing the data for normality again. Because after removing outliers the data is still not normal in a multivariate manner , the output of the influence test (Regression Weight) is carried out using the Bootstrapping method .

Next, a multicollinearity test was carried out. From the results of the multicollinearity test, it can be seen that the Determinant of sample covariance matrix value is 0.000. Because the determinant value is 0, a multicollinearity problem occurs. According to Haryono (2017, p. 249) , even though multicollinearity occurs, the model can still be accepted if the other SEM assumption requirements are met. So, even though there is a multicollinearity problem, it is still acceptable because the other SEM assumption requirements are met, namely the multivariate normality test is met, the number of samples is above 100, and based on the CFA test all variables and indicators are valid and reliable .

Model Feasibility Test

Model feasibility testing is one of the important stages in determining the significance of the model. The test statistics used to see the feasibility of the model consist of several indicators, namely Chi-Square probability, GFI, AGFI, CFI, TLI, NFI, IFI, RMR, RMSEA and CMIN. The provisions used in determining the suitability of the model to fulfill the prerequisites for the SEM estimation method are to fulfill a minimum of 5 recommended criteria for all indicators.

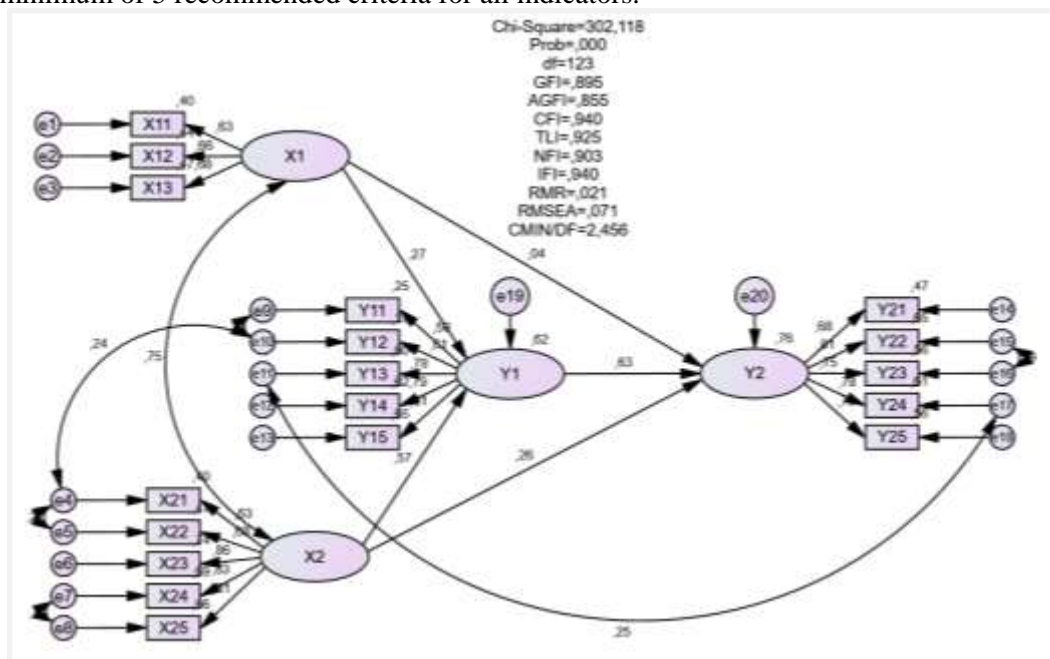


Figure 6. Structural Model Model Feasibility Test Results

A summary of the indicator test statistics obtained on the structural model that has been created is shown in Table 6. The test results show that the model has a fairly good Goodness of Fit because even though the Chi-Square value is 302.118 with a probability (P) < 0.05, it is equal to 0.000 but the values of DF, CFI, TLI, NFI, IFI, RMR, and RMSEA have met the recommended values. Only GFI, AGFI and CMIN/DF are marginally fit because their values differ slightly from the recommended values. Based on these results, it can be concluded that overall the model meets the requirements for an acceptable Fit Model , because it meets at least 5 recommended criteria. Thus, the fundamental hypothesis of SEM analysis in this research is accepted, which means that there is no significant difference between the data covariance matrix of the observed variables and the implied covariance matrix of the specified model .

This shows that the structural equation produced by the fit model (Modified Model) in this research can be used to explain the relationship and influence between exogenous variables and endogenous variables.

Table 7. Model Feasibility Test Results

<i>Goodness of Fit</i>	<i>Cut off value</i>	Results	Decision
Chi Square Probability	≥ 0.05	0.000	Bad Fit
CMIN/DF	≤ 2.00	2.456	Marginal Fit
GFI	≥ 0.90	0.895	Marginal Fit
AGFI	≥ 0.90	0.855	Marginal Fit
CFI	≥ 0.90	0.940	Good Fit
TLI	≥ 0.90	0.925	Good Fit
NFI	≥ 0.90	0.903	Good Fit
IFI	≥ 0.90	0.940	Good Fit
RMSEA	≤ 0.08	0.071	Good Fit
RMR	≤ 0.05	0.021	Good Fit

Source: Data processed with AMOS

From the results of the analysis of the coefficient of determination, it can be seen that the value of the coefficient of determination (R^2) for the motivation variable (Y_1) is 0.622 , which means that the contribution of the Performance Allowance and Supervision variable to the Motivation variable is 62.2%, while the rest is influenced by other factors outside these variables. And the coefficient of determination (R^2) for the Employee Performance Variable (Y_2) is 0.762, which means that the contribution of the Performance Allowances, Supervision and Motivation variables to Employee Performance is 76.2%, while the rest is influenced by other factors outside these variables.

Hypothesis testing

After the structural model meets the feasibility test, the next process is to see whether there is a significant influence between the independent variable and the dependent variable (hypothesis testing). This hypothesis testing is carried out by looking at the results of the research model estimation. The following is a table of model estimation results or results of influence tests between research variables using the Bootstrap method because the multivariate model is not normal.

Table 8. Results of the Influence Test between Variables using the Bootstrap Method

Hypothesis	Independent Variable	Dependent Variable	Bootstrap Method		Test results
			Regression Coefficients	P value	
H_1	Performance Allowance	Motivation	0.225	0.027	Significant
H_2	Supervision	Motivation	0.444	0.006	Significant
H_3	Performance Allowance	Employee Performance	0.038	0.666	Not significant
H_4	Supervision	Employee Performance	0.223	0.025	Significant
H_5	Motivation	Employee Performance	0.685	0.001	Significant

Source: Data processed with AMOS

Test Direct, Indirect, and Total Effect

Influence analysis is aimed at seeing how strong the influence of a variable is on other variables, either directly or indirectly. Interpretation of these results will have important meaning for determining clear strategies for improving performance.

Table 9. Direct, Indirect and Total Effects

	Allowance Performance (X_1)	Supervision (X_2)	Motivation (Y_1)	Performance Employees (Y_2)
Direct Influence				
Motivation (Y_1)	0.269	0.567	0.000	0.000
Employee Performance (Y_2)	0.042	0.260	0.625	0.000
Indirect Influence				
Motivation (Y_1)	0.000	0.000	,000	,000
Employee Performance (Y_2)	0.168	0.355	0.00	,000
Total Influence				
Motivation (Y_1)	0.269	0.567	0.000	0.000
Employee Performance (Y_2)	0.210	0.615	0.625	0.000

Source: Data processed with AMOS

From Table 9 it can be seen that supervision has a greater direct influence on motivation (of 0.567) than the direct influence of performance allowances on motivation (of 0.269). As for the direct influence of performance allowances, supervision and motivation on employee performance, it can be concluded that motivation has the greatest influence on employee performance (of 0.625) than the direct influence of supervision (of 0.260) and performance allowances (of 0.042).

The results of calculating the indirect influence of performance allowances and supervision on employee performance through motivation show that supervision has a greater indirect influence (of 0.355) than performance allowances (of 0.168). Because the indirect effect of performance allowances on employee performance through motivation (of 0.168) is greater than the direct effect of performance allowances on employee performance (of 0.042) and the indirect effect of supervision on employee performance through motivation (of 0.355) is also greater than the direct effect supervision of employee performance (0.260), it can be concluded that motivation in this research is an intervening variable .

The results of calculating the total influence of performance allowances and supervision on motivation show that supervision has a greater total influence (0.567) than the total influence of performance allowances (0.269). Then the results of calculating the total influence of performance allowances, supervision and motivation on employee performance show that motivation has the greatest total influence (0.625) on employee performance than the total influence of supervision (0.615) and performance allowances (0.210).

Structural Equations

Based on the results of structural model analysis and goodness of fit testing , this research produces two acceptable structural equations that can explain the influence of each independent variable on the dependent variable. The resulting two structural equations are:

$$\text{Motivation} = 0.225 * \text{Performance Allowance} + 0.444 * \text{Supervision} \quad (1)$$

$$\text{Performance} = 0.038 * \text{Performance Allowance} + 0.223 * \text{Supervision} + 0.685 * \text{Motivation} \quad (2)$$

Based on the two structural equations resulting from this research, it can be concluded that the motivation variable has the most dominant influence on employee performance. This is shown by the path coefficient value of 0.685 which is the largest compared to the path coefficient of the supervision variable (0.223) and the performance allowance variable (0.038). Meanwhile, the influence on motivation is that the supervision variable is more dominant than performance allowances. This is indicated by the path coefficient value of 0.444 which is greater than the performance allowance path coefficient value of 0.225. For more details, you can also see Figure 6.

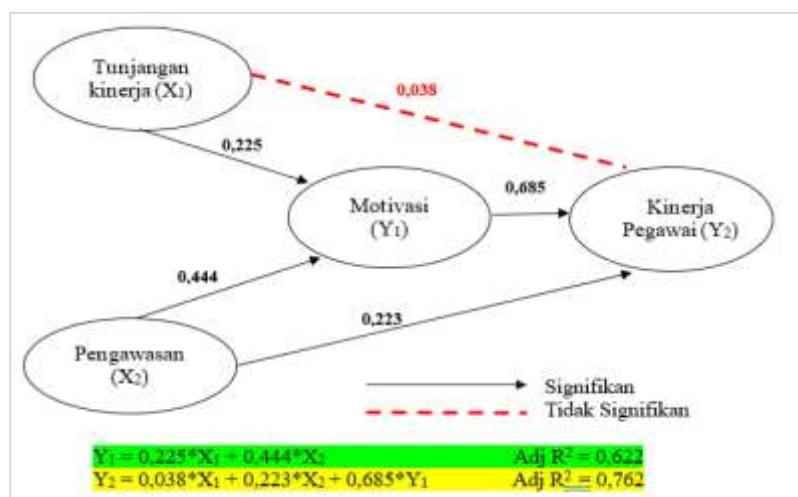


Figure 6. Hypothesis Test Results

Test the Effect of Intervening Variables using the Sobel Test Method

Testing the mediation (intervening) hypothesis can be carried out using a procedure developed by Sobel (1982) and known as the Sobel test (Ghozali , 2016, p. 236) . The Sobel Test in this research was carried out using 'C alculatation for The Sobel Test: An Interactive Calculation Tool for Mediation Test '

from Kristopher J. Peacher and Geoffrey J. Leonardelli by entering the coefficients a , b , S_a and S_b which can be accessed via the website <http://quantpsy.org/sobel/sobel.htm>.

significant influence of the mediating (intervening) variable. This is shown by the Sobel Test Statistics (t value) value of 2.509 with a p value of 0.012 which meets the requirements because it is smaller than 0.05. So it can be concluded that performance allowances influence employee performance through motivation . Likewise, supervision influences employee performance through motivation . This is shown by the value of the Sobel Test Statistics (t value) of 4.057 with a p value of 0.000 which meets the requirements because it is smaller than 0.05.

Table 10. Sobel Test Results

Independent Variable	Dependent Variable	Regression Coefficients	Std. Error	Results		Test results
				<i>P Value</i>	<i>T Value</i>	
Influence of X ₁ on Y ₂ through Y ₁						
Performance Allowance	Motivation	0.225	0.093	0.012	2,509	Significant
Motivation	Employee Performance	0.685	0.110			
Influence of X ₂ on Y ₂ through Y ₁						
Supervision	Motivation	0.444	0.083	0,000	4,057	Significant
Motivation	Employee Performance	0.685	0.110			

Source: Data processed with AMOS

Interaction Analysis Between Variables

Effect of Performance Allowances on Motivation

In this research, the results showed that performance allowances significantly influence the motivation of BPS employees throughout North Sumatra Province. The better the performance allowances received by North Sumatra BPS employees, the employee work motivation will also increase. Likewise, vice versa, the lower the performance allowance received by BPS North Sumatra employees, the employee work motivation will also decrease. The results of this research are in line with research conducted by Chandra (2019) who concluded that performance benefits have a significant influence on employee motivation. The same thing also happened in research conducted by Layuk et al. (2019) which states that performance allowances have a significant effect on employee motivation. On the other hand, the results of this study are not in line with research by Hanifah (2017) which concluded that performance allowances do not have a significant effect on employee motivation.

One of the implications of this research is that BPS must begin to provide improvements in the mechanism for providing performance benefits so that employee motivation can increase. Providing performance allowances related to the number of hours worked is the statement that gives the least amount of agreeable responses. Providing performance allowances based on working hours is considered outdated and does not meet the needs of the era where workers prefer to do things quickly. As a result, workers feel that doing their work often feels inefficient. One of the things that BPS needs to consider is the mechanism for providing performance allowances based on units of output.

From the results of this research, it can also be seen that there is a tendency that the higher the level of education, the more respondents' behavior agrees with the performance allowance variable, so that the focus of attention also needs to be on BPS employees with high school and diploma education levels. One step that can be taken is to carry out simpler communication regarding the basic explanation of providing performance allowances to all employees and their benefits.

Effects of Supervision on Motivation

The results of this research show that supervision significantly influences the motivation of BPS employees throughout North Sumatra Province. The better supervision received by North Sumatra BPS employees, the employee work motivation will also increase. Likewise, vice versa, the lower the supervision received by North Sumatra BPS employees, the employee work motivation will also decrease. The results of this research are in line with research conducted by Lee & Kusumah (2020) and Arianzah (2017) which states that supervision has a significant positive effect on motivation.

Supervision carried out by superiors greatly influences employee work motivation because work is always under control and the possibility of errors is reduced. Apart from that, employees can also

complete work according to the specified time. This increases employee work motivation. Setting work standards (work targets) also increases employee work motivation because the employee's main tasks become more real. Apart from that, routine supervision carried out by superiors makes employees closer and more familiar with superiors, so that employee morale and work motivation increases.

BPS must increase supervision and improve the mechanism for providing supervision to employees so that employee motivation continues to increase. The focus of improvement can be on young employees with 1-10 years of service. They consider that supervision carried out by superiors is still lacking, especially the lack of providing feedback and solutions for improvements to the supervision that has been carried out. Employees, especially female employees, also feel that carrying out tasks that are not in accordance with the job description. They consider that the work they often do is not in accordance with their position or main duties in the office.

Effect of Performance Allowances on Employee Performance

The research results show that excellent employee performance allowances cannot in fact have a significant influence on employee performance at BPS throughout North Sumatra Province. The results of this research apparently do not support research conducted by Chandra (2019), Hadis (2015), Simanjorang & Tumbuan (2016) and Layuk et al. (2019) which states that performance allowances have a significant positive effect on employee performance.

Several things that are thought to cause performance allowances to not have a direct impact are the practice of providing performance allowances which are often not based on units of output and the lack of appreciation in the form of additional allowances for employees with the best performance. The provision of performance allowances is currently based on a monthly assessment of the quality of work, where each employee can have a different workload quantity. Even though the quantity is different, performance allowances are often given equally across employees based on the overall performance of the organization. This causes employees to feel that having a large quantity of work will not result in better work benefits compared to workers with a small quantity. In the end, workers experience stagnant performance.

Apart from that, the absence of rewards for outstanding employees by providing performance allowance bonuses is also considered to influence employee performance to be at the same level at all times. Giving rewards is considered to be able to have a direct effect on employees as a new goal to improve performance.

Effects of Supervision on Employee Performance

Increased supervision will improve employee performance at work. Handoko (2019, p. 357) defines supervision as a process to ensure that organizational and management goals are achieved. In this research, the results showed that supervision significantly influenced the performance of BPS employees throughout North Sumatra Province. The better supervision received by North Sumatra BPS employees, the employee performance will also increase. Likewise, vice versa, the lower the supervision received by North Sumatra BPS employees, the employee performance will also decrease. The results of this research are in line with research conducted by Lee & Kusumah (2020), Febriani (2017), Ningsih (2018), Rulandari (2017) and Arianzah (2017) which states that supervision has a significant positive effect on employee performance.

The results of the descriptive analysis show that in general BPS North Sumatra employees agree with the existing supervision. Even though the average perception of respondents is good, there are still some employees who give negative responses, especially young employees with 1-10 years of service who are aged 26 - 35 years. They consider that supervision carried out by superiors is still lacking, especially the lack of providing feedback and corrective solutions to errors. This lack of supervision causes the performance of employees with a service period of 1 – 10 years to also decline.

The Effect of Motivation on Employee Performance

Providing motivation to employees can improve employee performance. According to Rivai (2018, p. 607), motivation is a series of attitudes and values that influence individuals to achieve specific things in accordance with individual goals. This research shows that motivation significantly influences the performance of BPS employees throughout North Sumatra Province. The better the motivation received by BPS North Sumatra employees, the employee performance will also increase. Likewise, vice versa, the lower the motivation received by North Sumatra BPS employees, the employee performance will also

decrease. The results of this study are in line with the results of research conducted by Ghaffar et al (2017) , Chandra (2019) , Kuswati (2020) , Hadith (2015) , Arianzah (2017) and Layuk et al. (2019) which states that motivation has a significant positive effect on employee performance.

The results of the descriptive analysis show that in general North Sumatra BPS employees assess that providing motivation is quite good. However, several groups of employees see that motivation is still lacking. Providing motivation is generally felt to be common among groups of employees who are young and have low tenure. Apart from that, providing physiological motivation in the form of wages is considered to be one of the main indicators of work so it needs to be maintained or improved.

Increasing employee work motivation does not always have to be in the form of wages, but can also be provided in a healthy and cooperative work environment. Employees really like cooperative situations rather than competition. A warm, family-friendly office situation and having good co-workers who are willing to work together can improve employee performance. Apart from that, appreciation given by superiors for employees' hard work is also effective in improving employee performance. Employees are very happy if their opinions and work results are appreciated by their superiors. So that by fulfilling employee self-esteem needs, employee performance will be better.

Direct, Indirect and Total Influence

Calculation analysis of direct influence, indirect influence and total influence between independent variables and independent variables was carried out to see the appropriate variables to use in improving the performance of BPS North Sumatra employees. Based on the results of the analysis that has been carried out, it can be concluded that to improve employee performance so that it is more optimal, what management at BPS North Sumatra must do is increase employee work motivation. Increasing employee work motivation can be achieved through performance allowances and employee supervision. Based on the variable coefficient, supervision is the most dominant factor in influencing worker motivation.

In this research, performance allowances do not have a significant direct effect on employee performance, however, through motivation as an intervening variable , the influence of performance allowances on employee performance becomes significant. This means that providing performance allowances is considered to remain effective in influencing employee motivation at work so that providing performance allowances is considered to have a vital role. Supervision variables play a direct and indirect role in influencing employee performance, so they can be used as the main medium for improving employee performance.

4. CONCLUSION

Performance achievements in BPS work units throughout North Sumatra province have generally decreased in recent years. This decline in performance achievements cannot be separated from the decline in employee performance as a driving force in the organization. This research aims to look at the factors that encourage performance achievements at the employee level. The variables used to look at performance determinants are performance allowances and supervision, as well as motivation as an *intervening variable* between the independent and dependent variables. The research was carried out using the Structural Equation Model (SEM) analysis method using primary data from BPS employees throughout North Sumatra. The sample selection method used was *Proportionate Stratified Random Sampling* with a total sample selected of 300 respondents from a total of 799 employees. The instrument feasibility test, model feasibility test and assumption test for the model formed as a whole have been fulfilled in the research. Performance benefits and supervision significantly shape employee motivation at work. Increased performance allowances and supervision increase employee motivation to work. Apart from that, motivation has also been proven to significantly influence employee performance. In general, providing motivation to employees at BPS North Sumatra has not been able to meet the expectations of employees with a young age and low tenure. Therefore, it is hoped that providing better motivation can be applied to this group of workers. Apart from that, providing motivation in the form of a healthier and more cooperative work environment is also considered necessary. Worker supervision at the organizational level significantly influences performance. Supervision has a positive influence and is proven to be an effective method in improving employee performance. On the other hand, providing employee performance allowances is considered not in accordance with current working conditions and therefore needs to be modified. Workers at BPS generally prefer to provide performance allowances

based on units of output with more efficient working hours. In addition, it is deemed necessary to explain the basis for providing performance allowances in simpler and more comprehensive language. Several limitations found in this research are as follows: the data collection method still uses survey methods and not census; the questions in the instrument are still closed and there is no open space for respondents to provide explanations so that several phenomena are not covered; and the number of independent variables used in research is still quite limited. It is hoped that the results of this research can become the basis for new policies at BPS and the basis for updated research in personnel management

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