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Professional Certification, Reward Systems, and Public Financial Performance: The Mediating Role of Work Motivation

Anita Erari¹

¹Universitas Cenderawasih, Jayapura, Indonesia, aerari@yahoo.co.id

Corresponding Author: aerari@yahoo.co.id¹

Abstract: The focus of this study is to answer whether the competency policy and reward system actually improve the performance of Expenditure Treasurers substantially, or whether its effectiveness depends entirely on the depth of work motivation formed within the apparatus. This study was conducted in the work unit (satker) managing the State Budget within the working area of the Jayapura State Treasury Service Office (KPPN). The study population consisted of 275 Expenditure Treasurers. Based on the criteria for determining a representative sample size, a sample of 164 Expenditure Treasurers was taken. The sampling technique used Simple Random Sampling. The results of data analysis and discussion, this study summarizes seven points including Certification has a positive and significant effect on Work Motivation, Rewards have a positive and significant effect on Work Motivation, Work Motivation has a positive and significant effect on Performance, Certification has a positive and significant effect on Performance, Rewards have no significant effect on Performance, Work Motivation significantly mediates the relationship between Certification and Performance, Work Motivation significantly mediates the relationship between Rewards and Performance.

Keyword: Professional Certification, Reward System, Public Financial Performance, Mediating Role of Work Motivation.

INTRODUCTION

The reform of state financial management in Indonesia, guided by the mandate of Laws No. 17 of 2003, No. 1 of 2004, and No. 15 of 2004, is normatively designed to transform public governance toward global standards of transparency and accountability (Andrews et al., 2022). The separation of administrative and treasury authorities is believed to create a rigid checks and balances mechanism. From the perspective of Agency Theory (Jensen & Meckling, 1976), this institutional design aims crucially to mitigate information asymmetry and the potential for moral hazard that arises when budget managers (agents) have broader access to information than those who hold public or state interests (principals) (Behn, 2022). This effort aligns with the principles of Good Governance, which demand integrity and effectiveness in public services through strengthened oversight structures (Kaufmann et al.,

2019). However, a fundamental question arises: do these regulatory formalities and structural reforms automatically improve the performance of individual technical implementers, particularly Expenditure Treasurers?

Contemporary literature studies demonstrate a heated debate regarding the effectiveness of competency enhancement through certification. From the perspective of Human Capital Theory (Becker, 1964; Schultz, 1971), professional certification is viewed as a form of human capital investment that rationally enhances an individual's cognitive capacity and productivity. Several recent studies support this thesis; Nitta and Nakazawa (2022) demonstrated that professional certification for fiscal officials significantly improves the quality of budget accountability. Similarly, Martinez and Rosales (2024) found that public accounting certification can reduce the rate of financial reporting errors in local governments.

Chen and Hsu (2024) revealed that certification often fails to have a direct impact on performance if it is not supported by an adaptive organizational culture. In fact, Lopez and Garcia (2025) asserted that without continuous training and rigorous evaluation, certification tends to become merely an "administrative shield" or a symbol of formal legitimacy without substantial improvements in the quality of work output. Signaling Theory (Spence, 1973) explains this phenomenon as an individual's attempt to acquire a competency label without always being accompanied by a tangible increase in functional capability.

A similar debate exists in the discourse on reward systems. Based on Expectancy Theory (Vroom, 1964), incentives should catalyze performance through the expectation that greater effort will result in valuable rewards. Kim and Beehr (2023) demonstrated that a fair reward system increases organizational commitment and performance in public sector employees. Furthermore, Zhou and Zhang (2024) found that work motivation fully mediates the relationship between rewards and performance. However, critics such as Green and Lopez (2023) refute this view, pointing out that financial rewards fail to have a long-term impact if not accompanied by supportive leadership. Alvarez and Simon (2025) even state that in public bureaucracies, financial incentives often only improve "administrative compliance," not substantive performance quality. This creates a paradox where increases in reward budgets are not directly proportional to the effectiveness of financial management.

The relationship between motivation and performance is also questionable. Although several studies have found a significant effect, Lee and Choi (2025) suggest that motivation is more appropriately positioned as a psychological intermediary mechanism that bridges organizational policies with performance outcomes, rather than a stand-alone independent variable. In the context of the Expenditure Treasurer at the Jayapura State Treasury Office (KPPN), although all treasurers have obtained competency certificates and received rewards, the Budget Execution Performance Indicator (IKPA) achievement in 2020–2021 remains in the "adequate" category. This contradiction between the availability of inputs (certification and rewards) and the reality of outputs confirms the existence of an implementation gap.

Based on the Self-Determination Theory framework (Deci & Ryan, 1985; 2000), this phenomenon leads to the conceptual conclusion that certification and rewards are merely potential energy that requires the activation of intrinsic motivation to become kinetic energy in the form of performance. Therefore, this study aims to examine the mediating role of work motivation to explain inconsistencies in previous findings. The focus of this research is to determine whether competency policies and reward systems actually substantially improve the performance of Expenditure Treasurers, or whether their effectiveness depends entirely on the depth of motivation developed within these officials.

Literature Review

State Financial Management

Indonesia's state financial reforms, crystallized through Law Number 17 of 2003 concerning State Finance and Law Number 1 of 2004 concerning State Treasury, reflect a

paradigm shift toward performance-based fiscal management and decentralized responsibility. Theoretically, these reforms are a manifestation of the application of Agency Theory (Jensen & Meckling, 1976; Eisenhardt, 1989) in the public sector. This theory postulates that in a principal-agent relationship, a contract exists in which one party (the principal) delegates work to another party (the agent). In this context, the public acts as the absolute principal, while the government and state apparatus act as agents mandated to manage public resources (Behn, 2022).

The Expenditure Treasurer, as a sub-agent in this structure, plays a crucial role in ensuring that every unit of public currency is managed efficiently and accountably. However, agency relationships in the public sector are often hampered by information asymmetry, where agents have access to more detailed data on budget operations than principals. This opens up room for moral hazard or opportunistic behavior (Diamond, 2013). Therefore, the separation of functions between the Budget User Authority (KPA) and the Expenditure Treasurer was designed as an internal control mechanism to reduce the risk of irregularities and strengthen checks and balances (Schick, 2013).

However, contemporary literature emphasizes that rigid structural design and regulations alone do not guarantee improved performance. Hood (2023), in his analysis of New Public Management, argues that overly bureaucratic control systems lacking trust can actually create inefficiencies. Similarly, Andrews et al. (2022) in Building State Capability emphasize that fiscal governance reforms will only be substantively effective if the individual implementing agency (treasurer) has adequate capacity and is driven by motivations aligned with public objectives.

The failure of structural reforms in many developing countries is often due to a neglect of organizational psychology. Kaufmann et al. (2019) remind us that even if the indicators of good governance are met administratively, their functional effectiveness still depends on the integrity and internal motivation of the apparatus. Without synchronization between institutional design and individual capacity building, reforms will only become trapped in mimetic isomorphism, a condition in which organizations imitate modern institutional forms while continuing to implement old, inefficient practices. Thus, the effectiveness of fiscal reform in Indonesia is not solely determined by the sophistication of the treasury system, but fundamentally depends on the quality of human resources and the motivational mechanisms that drive the budget management apparatus.

Treasurer Performance

From a Public Financial Management (PFM) perspective, the quality of budget execution is measured based on effectiveness, efficiency, transparency, and regulatory compliance (Allen, Hemming, & Potter, 2022). This measurement emphasizes the importance of results-oriented public financial management and accountable governance (Schick, 2013). The Budget Execution Performance Indicator (IKPA) is a budget execution evaluation instrument that reflects a performance-based budgeting approach, a budgeting system that links resource allocation to output and outcome achievements (Robinson & Last, 2009; Allen et al., 2022). Thus, IKPA measures not only the level of budget absorption but also the quality of budget planning, implementation, and reporting (Diamond, 2013).

However, performance measurement systems often face an implementation gap, namely the gap between policy design and actual implementation on the ground (Pressman & Wildavsky, 1984; Andrews, Pritchett, & Woolcock, 2022). The success of a performance system is not solely determined by regulatory design but also depends heavily on the capacity, competence, and motivation of individual implementers (Andrews et al., 2022).

In the context of state financial management, treasurers, as technical budget implementers, play a central role in ensuring procedural compliance and reporting quality (Allen et al., 2022). Therefore, treasurer performance is influenced not only by structural

aspects such as certification and reward systems, but also by behavioral factors such as work motivation (Robbins & Judge, 2018). The achievement of the IKPA KPPN Jayapura, which remains in the "adequate" category despite treasurers being certified and receiving rewards, indicates a gap between competency improvement policies and actual performance results. This phenomenon aligns with Andrews et al.'s (2022) view that public governance reforms often fail to produce optimal performance if not accompanied by behavioral changes and strengthened implementer motivation. Thus, testing work motivation as a mediating variable is relevant to explain how certification and rewards can be transformed into increased treasurer performance as reflected in IKPA achievements (Vroom, 1964; McClelland, 1987).

Competency Certification

The treasurer certification policy in Indonesia, as stipulated in Presidential Regulation Number 7 of 2016, is based on the fundamental assumption that formal competency standardization is an absolute prerequisite for efficient state financial management. Theoretically, this policy is rooted in Human Capital Theory (Becker, 1964; Schultz, 1971), which postulates that investments in education, training, and certification contribute to human capital that will rationally increase an individual's productivity and economic capability. In a bureaucratic context, certification functions as a signal of capability, in accordance with Signaling Theory (Spence, 1973), where the professional label signals to the organization the individual's quality, credibility, and technical mastery amidst information asymmetry (Allen et al., 2022).

Numerous empirical studies support the effectiveness of certification in the public finance domain. Nitta and Nakazawa (2022) in their research showed that professional certification of fiscal officials significantly improves the quality of reporting and budget compliance. Furthermore, Martinez and Rosales (2024) found that public accounting certification plays a crucial role in reducing the rate of fiscal administration errors in government organizations. Certification is believed to improve technical proficiency, reporting accuracy, and compliance with complex regulations.

However, the direct effectiveness of certification on performance remains a subject of debate. Chen and Hsu (2024) criticized that certification often fails to have a significant impact if it is not supported by an organizational culture that encourages continuous learning. Lopez and Garcia (2025) even asserted that certification is merely a static "administrative stamp" unless accompanied by periodic evaluations and further training. This debate indicates that certification increases capability (potential), but requires an activation mechanism to translate into performance (real action).

The relationship between certification and employee psychology is explained through Expectancy Theory (Vroom, 1964). Certified employees tend to have higher expectations that their efforts will be recognized professionally, which in turn increases work motivation. Djalali (2024) demonstrated that certification provides a significant psychological boost to work morale. Similarly, Dao (2025) found that, in the context of modern organizations, competency certification is a key driver of work engagement, reinforcing certification's role as a mental stimulant for individuals in carrying out their professional duties.

Empirically, the impact of certification on performance is often found to be indirect. Purwanti and Aligarh (2023) and Hidayat and Pratama (2025) confirmed that certification is positively correlated with performance, but work motivation emerged as the most dominant factor in determining the quality of final output. Wako (2025) emphasized that work motivation acts as a crucial intervening (mediator) variable; certification increases intrinsic motivation and self-confidence, which then significantly improves performance. Thus, the role of certification in improving the performance of Expenditure Treasurers is not mechanistic, but rather through a psychological internalization process represented by work motivation.

Based on the theoretical review and empirical evidence above, the following hypotheses can be proposed:

H1 :Certification has a positive and significant effect on employee work motivation.

H2 :Certification has a positive and significant effect on employee performance.

H3 :Work motivation significantly mediates the effect of certification on employee performance.

Rewards

The provision of allowances and honorariums to the Expenditure Treasurer, as stipulated in Presidential Regulation Number 6 of 2021, is based on the fundamental assumption that incentives are the primary stimulant for work effectiveness. Theoretically, this mechanism is explained through Expectancy Theory (Vroom, 1964), which postulates that individuals will escalate their work effort if they believe in three critical elements: expectancy (effort leads to performance), instrumentality (performance leads to rewards), and valence (rewards have subjective value to the individual). This approach is reinforced by Reinforcement Theory (Skinner, 1953), which emphasizes that behavior followed by positive consequences (rewards) has a high probability of being repeated.

In the contemporary public relations literature, Kim and Beehr (2023) demonstrated that a transparent reward system significantly increases employee commitment and performance. Zhou and Zhang (2024) even found full mediation by work motivation in the relationship between rewards and performance. However, there has been sharp criticism of the universality of this effect. Green and Lopez (2023) argue that without the support of a strong organizational culture, financial rewards fail to impact long-term performance. Furthermore, Alvarez and Simon (2025) conclude that incentives in public bureaucracies tend to increase "administrative compliance" rather than "substantive output quality." This indicates that rewards do not mechanistically improve performance but rather depend on the individual's psychological internalization process.

Managerial perspectives on work behavior often refer to Theory X and Theory Y (McGregor, 1960). In the Theory Y perspective, rewards are positioned as strategic instruments to accommodate employees' self-actualization and esteem needs, thereby encouraging optimal work behavior. Dwiyantri et al. (2023) confirm that fairness and adequacy of rewards are key determinants of work morale. Research by Rahman and Putri (2024) and Lee and Chen (2025) confirms that performance-based rewards accompanied by transparent assessments significantly increase motivation intensity and work engagement. Thus, fairly managed rewards have been shown to be a catalyst for both intrinsic and extrinsic employee motivation.

Theoretically, rewards are a form of recompense for employee contributions (Fahmi, 2016). Empirical studies by Sofiati (2021) and Mentang (2021) demonstrate a positive correlation between reward appropriateness and performance escalation. Prasetyo and Lestari (2023) and Almeida and Torres (2024) also found that both financial and non-financial rewards directly contribute to productivity and task completion accuracy in the financial and public sectors.

However, the dynamics of this relationship are often indirect. Maryani, Widyantri, and Saraswati (2020) and Muchzen, Tamsah, and Ilyas (2019) found that work motivation acts as a crucial intervening variable. Recent findings by Sari and Nugroho (2024) and Kim and Park (2025) strengthen the argument that the effect of rewards on performance is much stronger and more substantial when mediated by intrinsic motivation. Motivation acts as a "psychological bridge" that transforms the satisfaction of economic needs into functional commitment, which ultimately determines the quality of the Expenditure Treasurer's performance in managing the state budget.

Based on the theoretical review and empirical evidence above, the following hypotheses can be proposed:

H4 :Rewards have a positive and significant effect on work motivation.

H5 :Rewards have a positive and significant effect on employee performance.

H6 :Work motivation significantly mediates the effect of rewards on employee performance.

Work Motivation

Work motivation is defined as a psychological force, both internal and external, that drives individuals to expend effort to achieve specific performance standards (Robbins & Judge, 2018; McClelland, 1987). Theoretically, the intensity of this effort is determined by the extent to which individuals perceive a causal relationship between their efforts and the desired outcome (Vroom, 1964). Conversely, from the perspective of Reinforcement Theory (Skinner, 1953), work behavior that does not receive relevant reinforcement or rewards will experience a decline in motivation, directly impacting the quality of work output.

The most relevant contemporary approach to explaining this dynamic is Self-Determination Theory (SDT) (Deci & Ryan, 1985; 2000). This theory emphasizes that sustained performance can only be achieved if three basic psychological needs are met: Competence (a sense of ability), Autonomy (a sense of control), and Relatedness (a sense of connection). Within this research framework, competency certification plays a role in strengthening perceptions of competence, while reward systems stimulate extrinsic motivation. However, SDT postulates that substantive performance improvements only occur if these external stimuli are successfully internalized into autonomous motivation.

Lee and Choi (2025) found that work motivation is not simply an additional variable, but rather a primary psychological mechanism mediating the relationship between organizational policies and employee performance. This is reinforced by the findings of Park and Rainey (2025), who demonstrated that intrinsic motivation has a far more resilient and powerful driving force on public sector performance than extrinsic motivation alone. Therefore, work motivation becomes a "black box" that explains why organizational interventions such as certification and rewards can have varying impacts on each individual.

The drive for achievement is rooted in David McClelland's (1987) concept of Need for Achievement and Henry Murray's (1938) concept of achievement motivation. Both argue that individuals with a high need for achievement strive to overcome challenges, achieve standards of excellence, and seek recognition for their professional competence. Empirically, studies by Ekhsan (2019) and Adinda, Firdaus, and Agung (2024) confirm that motivation consistently has a positive effect on performance.

Pramudya and Laksmi (2023) and Zhang and Li (2025) concluded that strengthening intrinsic motivation significantly increases productivity and the quality of public services, surpassing other external factors. Thus, both theoretically and empirically, work motivation has been proven to be a fundamental determinant of whether an Expenditure Treasurer works merely to fulfill administrative obligations or is committed to substantive fiscal accountability.

Based on the theoretical review and empirical evidence above, the following hypothesis can be proposed:

H7 :Work motivation has a positive and significant effect on employee performance.

Based on the theoretical studies and empirical studies presented above, a framework of thought can be created to support this research, as follows:

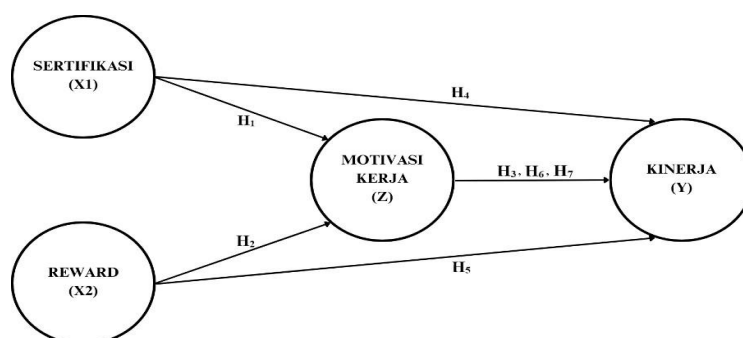


Figure 1. Conceptual Framework

METHOD

This research was conducted at the State Budget (APBN) management work unit within the Jayapura State Treasury Service Office (KPPN). The study population consisted of 275 Expenditure Treasurers. Based on the criteria for determining a representative sample size, a sample of 164 Expenditure Treasurers was selected.

The sampling technique used Simple Random Sampling. According to Sugiyono (2022), this technique provides an equal opportunity for each member of the population to be selected for the sample, regardless of strata. To ensure proportionality and representation of various types of public organization characteristics, the sample distribution was arranged as follows: Vertical Agency Work Units (110 respondents); Deconcentration Work Units (19 respondents); Assistance Task Work Units (7 respondents); Decentralization Work Units (2 respondents); Indonesian National Armed Forces Work Units (7 respondents); Indonesian National Police Work Unit (19 respondents).

Data were collected through a structured questionnaire using a 5-point Likert scale to measure respondents' perceptions of the variables Certification (X1), Reward System (X2), Work Motivation (Z), and Performance (Y). To ensure data quality, the research instrument must meet strict validity and reliability criteria according to the protocol of Sekaran and Bougie (2019).

Data analysis was conducted in several stages to ensure the accuracy of the estimation model:

- a. Validity and Reliability Test: Using Cronbach's Alpha and Composite Reliability to ensure the internal consistency of the instrument (Ghozali, 2021).
- b. Path Analysis: Used to test the strength of the direct and indirect influences between variables in the research model. Path analysis allows researchers to see how Work Motivation (Z) acts as an intermediary mechanism that bridges the independent variables to performance (Kuncoro & Riduwan, 2007).

Sobel Test: Conducted to test the statistical significance of the mediation effect, to ensure whether motivation truly functions as a significant intervening variable (Ghozali, 2021).

RESULT AND DISCUSSION

Respondent Characteristics

The respondents in this study were 164 Expenditure Treasurers from the State Budget Management Work Unit within the Jayapura KPPN (State Treasury Office). Respondent characteristics based on the questionnaire results, based on gender, were as follows:

Table 1. Respondent Gender Characteristics

No.	Gender	Amount	Percentage (%)
1.	Man	72	43,9
2.	Woman	92	56,1
Amount		164	100,00
No.	Years of service	Amount	Percentage (%)
1.	1 – 5 Year	39	23,8
2.	6 – 10 Year	19	11,6
3.	11 – 15 Year	43	26,2
4.	16 – 20 Year	34	20,7
5.	> 20 Year	29	17,7
Amount		164	100,00
No.	Gender	Amount	Percentage (%)
1.	21 – 25 Year	11	6,7
2.	26 – 30 Year	18	11,0
3.	31 – 35 Year	28	17,1
4.	36 – 40 Year	34	20,7
5.	> 40 Year	73	44,5
Amount		164	100,00
No.	Education	Amount	Percentage (%)
1.	SMA	29	17,7
2.	Diploma	30	18,3
3.	Sarjana (S1)	90	54,9
4.	Magister (S2)	15	9,1
5.	Other	-	-
Amount		164	100,00

A descriptive analysis of 164 respondents representing Expenditure Treasurers at the Jayapura State Treasury Office (KPPN) provides a comprehensive overview of the profile of state financial management officials. The data shows that the majority of respondents were women (92 respondents) (56.1%), while 72 were men (43.9%). This gender dominance is interesting to examine in the context of administrative accuracy, where several management literatures indicate a positive correlation between certain accuracy characteristics and the effectiveness of detailed financial management (Fisher et al., 2022).

In terms of work experience, the largest group of respondents were in the 11–15 years range (26.2%), followed by those with 1–5 years (23.8%), and those with 16–20 years (20.7%). A further 17.7% of respondents had served for more than 20 years. This distribution indicates that the Expenditure Treasurer position is filled by officials with strong tacit knowledge through extensive empirical experience. This aligns with the age profile of respondents, with the majority being over 40 years old (44.5%), reflecting a high level of emotional maturity and professional stability in dealing with legal risks and work pressures in the treasury sector.

The respondents' educational level also indicates a high level of qualifications, with 54.9% holding a bachelor's degree (S1) and 9.1% having completed a master's degree (S2). Only a small proportion held a diploma (18.3%) or a high school diploma (17.7%). This high proportion of higher education confirms that assignments as treasurers within the Jayapura KPPN (Public Treasury Office) take adequate academic capacity into account.

Research Instrument Suitability Test

Before conducting hypothesis testing through path analysis, this study conducted a rigorous evaluation of the quality of the research instruments to ensure the accuracy and consistency of the collected data.

Table 2. Research Instrument Feasibility Test

Research Variables	Indicators / Statement Items	Range of r-count	r-table (n=164)	Validity	Cronbach's Alpha	Reliability
Certification (X1)	X1.1 - X1.6	0,452-0,781	0,153	Valid	0,842	Reliable
Reward System (X2)	X2.1 - X2.4	0,510 - 0,812	0,153	Valid	0,815	Reliable
Work motivation (Z)	Z.1 - Z.31	0,625 - 0,890	0,153	Valid	0,912	Reliable
Treasurer Performance (Y)	Y.1 - Y.17	0,490 - 0,845	0,153	Valid	0,878	Reliable

1. Validity Test

Based on the results of instrument testing on 164 respondents, Expenditure Treasurers at the State Budget Management Work Unit within the Jayapura KPPN (State Treasury Office), all items in the questionnaire were declared valid. This external validity was demonstrated by the Pearson correlation coefficient value for each item against the total variable score, which showed a calculated r value of >0.153 (r table for n=164 at $\alpha=0.05$).

These results confirm that all indicators used in the variables Certification (X1), Reward System (X2), Work Motivation (Z), and Performance (Y) are empirically capable of measuring the intended constructs (Ghozali, 2021). By meeting these validity criteria, the instrument is deemed appropriate to represent the phenomenon under study and can proceed to the next stage of inferential analysis (Sugiyono, 2022).

2. Reliability Test

The results of the reliability test indicate that all study variables have significant Cronbach's Alpha values above the minimum threshold of 0.70. Specifically, this high internal consistency reflects the research instrument's excellent reliability, producing stable and consistent data when measured repeatedly (Kuncoro & Riduwan, 2007).

The use of an alpha value exceeding the 0.70 standard provides methodological assurance that the constructions of Certification, Rewards, Work Motivation, and Expenditure Treasurer Performance have been measured using an instrument with a low level of measurement error (Sekaran & Bougie, 2019). Instrument reliability is a crucial prerequisite for path analysis, ensuring that the resulting path coefficients accurately reflect the structural relationships between variables without instrument bias (Ghozali, 2021).

Classical Assumption Test

The classical assumption test is performed as a requirement for conducting multiple regression statistical tests, including tests for normality, linearity, multicollinearity, and heteroscedasticity.

1. Normality Test

According to Ghozali (2021), a normality test is conducted to ensure that the variables in a regression model have a normal distribution, ensuring that the statistical test results are unbiased. The calculation results can be seen in the following figure:

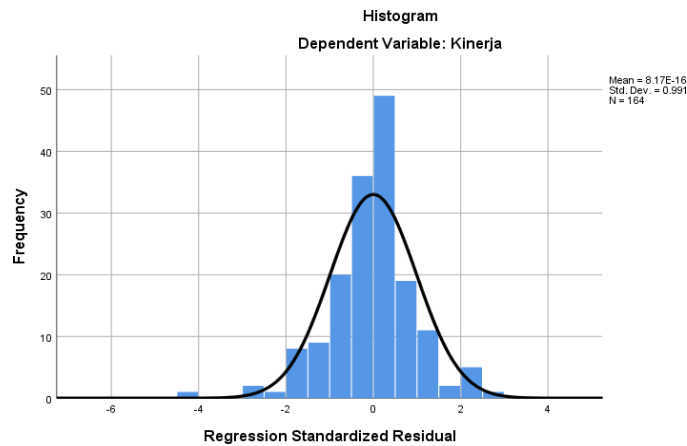


Figure 2. Results of the Histogram Normality Test

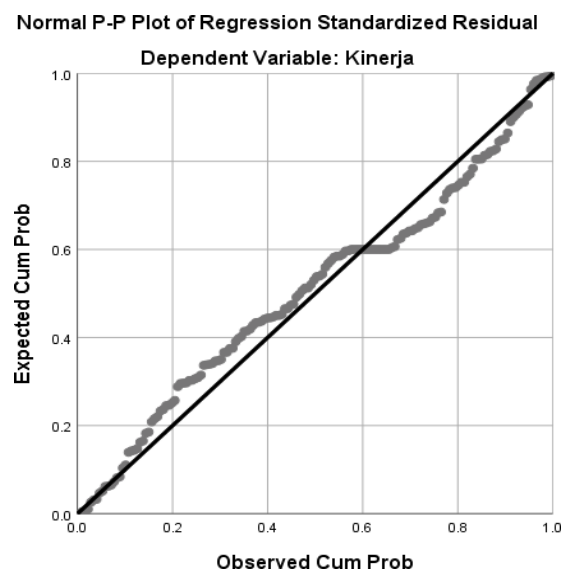


Figure 3. Results of the P-Plot Normality Test

Based on the standardized residual regression histogram graph, it can be seen that the data distribution forms a bell-shaped pattern and is centered around the zero value, without any extreme skew to the left or right, thus visually indicating a distribution pattern close to normal. This is reinforced by the Normal P-P Plot graph, which shows residual points spread around the diagonal line and follow the direction of the line, although there are slight deviations at the beginning and end, but they are not significant. Thus, based on these two graphs, it can be concluded that the residuals in the regression model are normally distributed and have met the assumption of normality as stated by Ghozali (2021).

2. Linearity Test

Before estimating the model using path analysis, a linearity test was conducted to ensure that the model specifications for the relationship between the independent variables (Certification, Rewards, and Motivation) and the dependent variable (Performance) met basic statistical assumptions.

Table 3. Linearity Test Results

ANOVA Table						
			Sum of Squares	df	Mean Square	F Sig
Kinerja * Sertifikasi	Between Groups	(Combined)	7047.156	12	587.263	15.918 .000
		Linearity	6598.678	1	6598.678	178.860 .000
		Deviation from Linearity	448.478	11	40.771	1.105 .361
	Within Groups		5570.844	151	36.893	
	Total		12618.000	163		

ANOVA Table						
			Sum of Squares	df	Mean Square	F Sig
Kinerja Reward	*Between Groups	(Combined)	6249.815	12	520.818	12.349 .000
		Linearity	5381.527	1	5381.527	127.605 .000
		Deviation from Linearity	868.289	11	78.935	1.872 .047
	Within Groups		6368.185	151	42.173	
	Total		12618.000	163		

ANOVA Table						
			Sum of Squares	df	Mean Square	F Sig
Kinerja Motivasi	*Between Groups	(Combined)	10416.124	51	204.238	10.389 .000
		Linearity	9532.610	1	9532.610	484.883 .000
		Deviation from Linearity	883.514	50	17.670	.899 .658
	Within Groups		2201.876	112	19.660	
	Total		12618.000	163		

Certification on Performance: The test results showed a linear significance value of 0.000 ($p < 0.05$) and a deviation from linearity of 0.361 ($p > 0.05$). This proves that the relationship between certified formal competencies and the performance output of the Expenditure Treasurer is perfectly linear, thus meeting the basic assumptions for regression analysis (Ghozali, 2021).

Rewards on Performance: The relationship between this variable has a linear significance value of 0.000 ($p < 0.05$). Although the deviation from linearity value is 0.047, which is slightly below the 0.05 threshold, the linear relationship is still statistically significant. This small deviation indicates that the effect of rewards on performance may be non-monotonic or influenced by situational factors, which is consistent with crowding-out theory, where the effectiveness of financial incentives in the public sector is not always stable (Kroll & Vogel, 2024). However, for structural modeling purposes, the linearity assumption is still considered adequate (Sugiyono, 2022).

Motivation to Performance: This relationship demonstrates the strongest linearity, with a linearity value of 0.000 and a deviation from linearity of 0.658 ($p > 0.05$). This finding confirms that any increase in work motivation will be followed proportionally by an increase in employee performance, strengthening motivation's position as a stable mediator variable in this model (Van Witteloostuijn et al., 2024).

Overall, the linearity test results confirm that the proposed path model has a valid data base and meets the requirements for further hypothesis testing. By meeting this linearity assumption, the risk of bias in the path coefficient estimates can be minimized.

3. Multicollinearity Test

The multicollinearity test is conducted to determine whether there is a correlation between the independent variables in the regression model. The model is declared free of multicollinearity if the Tolerance value is > 0.10 and the VIF is < 10 .

Table 4. Multicollinearity Test Results for Model 1 (Equation 1 and Equation 2)

		Coefficients ^a					Collinearity Tolerance	Statistik VIF
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.		
		B	Std. Error	Beta				
1	(Constant)	18.671	6.409		2.913	.004		
	Sertifikasi	2.317	.295	.432	7.858	.000	.617	1.620
	Reward	3.071	.340	.497	9.031	.000	.617	1.620

a. Dependent Variable: Motivation

		Coefficients ^a					Collinearity Tolerance	Statistik VIF
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.		
		B	Std. Error	Beta				
1	(Constant)	6.969	3.101		2.247	.004		
	Sertifikasi	.529	.164	.183	3.234	.000	.446	2.241
	Reward	-.168	.197	-.050	-.852	.000	.410	2.441
	Motivasi	.416	.037	.772	.000		.301	3.326

a. Dependent Variable: Performance

Model 1 Analysis: In the model with Motivation (Z) as the dependent variable, the Certification and Reward variables showed a Tolerance value of 0.617 (well above the 0.10 threshold) and a VIF value of 1.620 (well below the critical limit of 10). These results confirm that there is no significant information overlap between competency standards (certification) and incentive systems (rewards) in explaining variations in work motivation.

Model 2 Analysis: In the complete structural model with Performance (Y) as the dependent variable, the Certification, Reward, and Motivation variables each had Tolerance values of 0.446, 0.410, and 0.301, and VIF values of 2.241, 2.441, and 3.326. Despite an increase in the VIF value for the Motivation variable (Z), the value remains within the safe range (VIF <5), indicating that although these variables are interrelated, they still convey unique information in predicting performance (Ghozali, 2021).

Meeting this non-multicollinearity assumption ensures that the path coefficients generated in the subsequent analysis stage are pure and unbiased by correlations between the independent variables (Sekaran & Bougie, 2019).

4. Heteroscedasticity Test

The heteroscedasticity test is conducted to ensure that the residual variance in the regression model is constant (homoscedastic). According to Ghozali (2021), a good regression model is one that does not exhibit heteroscedasticity, that is, when the residual variance remains constant from one observation to the next. This test can be performed through a scatterplot analysis of the Regression Standardized Predicted Value (SDP) and the Regression Studentized Residual.

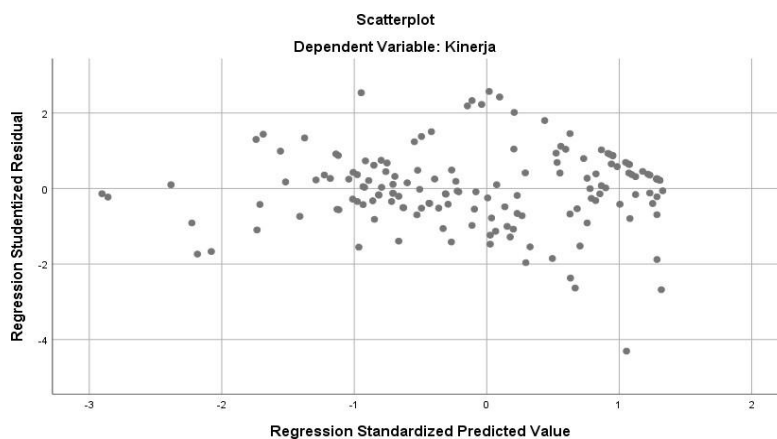


Figure 4. Heteroscedasticity Test Results

Based on visual testing using a scatterplot (Figure 4), the analysis results show that the data points are randomly distributed, both above and below zero on the Y-axis. This data distribution does not form a specific regular geometric pattern, such as a cone, a wavy pattern, or a widening and then narrowing pattern.

In accordance with the criteria proposed by Ghozali (2021) and Sugiyono (2022), a random and unpatterned distribution pattern indicates that this research model is free from heteroscedasticity. Fulfilling this homoscedasticity assumption ensures that the parameter estimates in the path analysis model have a high level of accuracy and are the Best Linear Unbiased Estimator (BLUE). Therefore, the model is deemed highly feasible and stable for use in hypothesis testing in subsequent analysis stages.

Inferential Analysis

1. Direct Effect

The inferential analysis in this study is in the form of path analysis, to measure the direct and indirect effects using the following path equations:

Path Equation I: $Z = a + b_1X_1 + b_2X_2 + e_1$

Path Equation II: $Y = a + b_3X_1 + b_4X_2 + b_5Z + e_2$

a. Inferential Path Analysis I

The path analysis of Model I aims to test the extent to which exogenous variables, namely Certification (X1) and Reward System (X2), are able to predict variations in the Work Motivation variable (Z).

Table 5. Model Summary Results (Model 1)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.836 ^a	.699	.696	9.01588

a. Predictors: (Constant), Reward, Sertifikasi

b. Dependent Variable: Motivasi

Based on Table 4.5, the R Square value is 0.699, which indicates that 69.9% of the variation in Motivation can be explained by Certification and Rewards, while 30.1% is influenced by other variables outside the model. The error term value is calculated as $e_1 = \sqrt{(1 - 0.699)} = 0.548$.

Table 6. Path Coefficient Results (Model 1)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Error			
1 (Constant)	18.671	6.409		2.913	.004
Sertifikasi	2.317	.295	.432	7.858	.000
Reward	3.071	.340	.497	9.031	.000

a. Dependent Variable: Motivation

Based on Table 4.6, the path coefficient test results show that Certification (X1) has a beta coefficient of 0.432 with a significance level of 0.000 (<0.05), and Reward (X2) has a beta coefficient of 0.497 with a significance level of 0.000 (<0.05). This means that both variables have a positive and significant effect on Motivation (Z). Thus, increasing certification and rewards significantly increases work motivation.

The error term value is calculated using the formula $e_1 = \sqrt{(1 - R^2)} = \sqrt{(1 - 0.699)} = \sqrt{0.301} = 0.548$. Therefore, the path equation I can be formulated as follows:

$$Z = 18.671 + 0.432X1 + 0.497X2 + 0.548e_1$$

Directly (Direct Effect), the effect of Certification on Motivation (X1 → Z) is 0.432, while the effect of Rewards on Motivation (X2 → Z) is 0.497. These coefficients indicate that Rewards have a more dominant influence than Certification in increasing Motivation.

Thus, the path diagram of model 1 is obtained as follows:

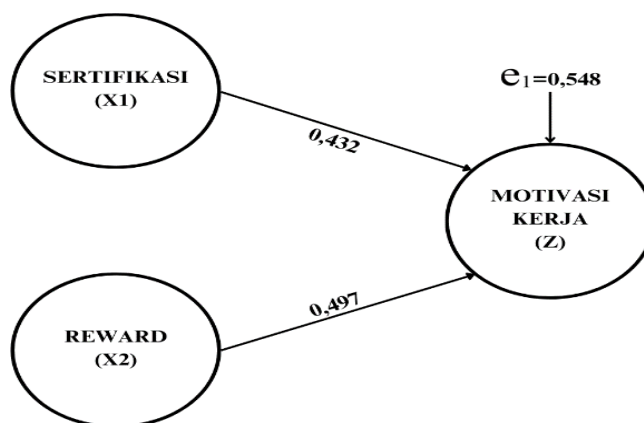


Figure 5. Results of Path Analysis I

b. Path II Inferential Analysis

Path II tests the effect of Certification (X1), Rewards (X2), and Motivation (Z) on Performance (Y).

Table 7. Model Summary Results (Model 2)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.878 ^a	.771	.766	4.25187

a. Predictors: (Constant), Motivasi, Reward, Sertifikasi

b. Dependent Variable: Kinerja

Based on Table 4.7, the R value is 0.878, indicating a strong relationship between independent variables and Performance. The R Square value of 0.771 indicates that 77.1% of the variation in Performance can be explained by Certification, Reward, and Motivation,

while 22.9% is influenced by other variables outside the model. The error term value is calculated as $e_2 = \sqrt{(1 - 0.771)} = \sqrt{0.229} = 0.478$.

Table 8. Path Coefficient Results (Model 2)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Error			
1 (Constant)	6.969	3.101		2.247	.026
Sertifikasi	.529	.164	.183	3.234	.001
Reward	-.168	.197	-.050	-.852	.395
Motivasi	.416	.037	.772	11.186	.000

a. Dependent Variable: Kinerja

The path coefficient results in Table 8 show that Certification has a beta coefficient of 0.183 with a significance level of 0.001 (<0.05), Motivation has a beta coefficient of 0.772 with a significance level of 0.000 (<0.05), and Reward has a beta coefficient of -0.050 with a significance level of 0.395 (>0.05). Thus, Certification and Motivation have a direct and significant positive effect on Performance, while Reward has no significant effect on Performance.

In terms of Direct Effect (DE), the effect of Certification on Performance (X1 → Y) is 0.183; Reward on Performance (X2 → Y) is -0.050; and Motivation on Performance (Z → Y) is 0.772. The largest coefficient is found for Motivation, indicating that Motivation is the most dominant variable in improving the Performance of Expenditure Treasurers. The equation for path II can be formulated as follows:

$$Y = 6.969 + 0.183X_1 - 0.050X_2 + 0.772Z + 0.478e_2$$

The results of this analysis confirm that performance improvement is largely determined by work motivation and certification support, while rewards do not directly affect performance in this model.

2. Indirect Effect (IE)

After estimating the coefficients in Models I and II, the indirect effect and total effect were calculated to comprehensively understand the mediating mechanisms of work motivation (Ghozali, 2021; Sarwono, 2012).

a. The Effect of Certification on Performance through Motivation

The calculation results show an indirect effect value of 0.333 (0.432 x 0.772). This finding indicates that work motivation significantly strengthens the impact of certification on performance. Theoretically, certification increases the treasurer's self-efficacy and sense of competence, which then activates intrinsic motivation to achieve higher performance standards (Deci & Ryan, 2000).

b. The Effect of Rewards on Performance through Motivation

The indirect effect value was found to be 0.383 (0.497 x 0.772). This finding is the most interesting point of this study. Although rewards did not have a significant direct effect on performance (DE = -0.050), through the mediation of motivation, rewards made a substantial positive contribution. This demonstrates the phenomenon of full mediation, where a reward system will only lead to performance if it can first be converted into psychological energy in the form of work motivation (Ghozali, 2021).

3. Total Effect

According to the path analysis concept, the total effect is obtained by summing the direct effect (DE) and indirect effect (IE) (Sarwono, 2012).

a. Total Effect of Certification on Performance through Motivation

The total effect of Certification on Performance is 0.516 (0.183 + 0.333). This figure indicates that overall, Certification has a fairly strong positive effect on Performance, both

directly and through Motivation. This confirms that increased certification not only has a direct impact on performance but also strengthens motivation, which in turn improves performance.

b. Total Effect of Rewards on Performance through Motivation

The value of 0.333 (0.050 + 0.383) indicates that although the direct effect of Rewards on Performance is insignificant, the total Rewards still have a positive effect through Motivation as a mediating variable. Thus, Motivation is proven to be a key factor in bridging the effect of Rewards on improving the Performance of Expenditure Treasurers. Thus, the path diagram of model 2 is obtained as follows:

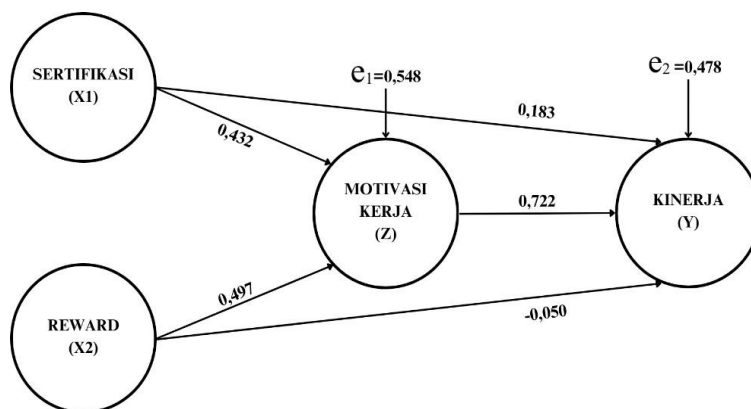


Figure 6. Results of Path Analysis II

Research Hypothesis Testing

1. Direct Effect Test

Hypothesis testing was conducted by comparing the calculated t-value with the t-table (1.974) and observing the significance value at the $\alpha = 5\%$ (0.05) level. The hypothesis is accepted if the calculated t-value is greater than the t-table value and the Sig. value is less than 0.05.

- a. The Effect of Certification on Motivation. The Sig value is 0.000 < 0.05 and the T-count is 7.858 > 1.974. Thus, the hypothesis that certification has a significant effect on the work motivation of expenditure treasurers is accepted.
- b. The Effect of Rewards on Motivation. The sig. value is 0.000 < 0.05 and the T-test is 9.031 > 1.974. Thus, the hypothesis that rewards have a significant effect on work motivation and is accepted.
- c. The Effect of Motivation on Performance. The sig. value is 0.000 < 0.05 and the t-test is 11.186 > 1.974. Thus, the hypothesis that work motivation has a significant effect on the performance of expenditure treasurers and is accepted.
- d. The Effect of Certification on Performance. The sig. value is 0.001 < 0.05 and the t-test is 3.234 > 1.974. Thus, the hypothesis that certification has a significant effect on the performance of expenditure treasurers is accepted.
- e. The Effect of Rewards on Performance. The sig. value is 0.395 > 0.05 and the t-test is -0.852 < 1.974. Thus, the hypothesis that Reward has a significant influence on the Performance of the Expenditure Treasurer is declared rejected (not accepted).

2. Indirect Effect Test

- a. Detecting the Mediating Effect of Work Motivation on the Relationship between Certification and Expenditure Treasurer Performance.

The analysis of the mediating effect of Motivation (Z) on the relationship between Certification (X1) and Performance (Y) was conducted using the Sobel test. Based on the calculation of the indirect effect coefficient (ab), the standard error (Sab) value was obtained

as 0.148, resulting in a t-statistic of 6.514. This value significantly exceeds the t-table value of 1.974 at the 0.05 significance level. This result is supported by a significant value (p-value) <0.05 . The Sobel test results indicate that the Motivation variable functions as a significant mediator between Certification and Expenditure Treasurer Performance. Thus, the hypothesis of the influence of work motivation in mediating the relationship between certification and expenditure treasurer performance (H6) is accepted.

b. Detecting the Effect of Work Motivation in Mediating the Relationship between Rewards and Expenditure Treasurer Performance.

Based on the calculation results using the Sobel test, it was found that the Motivation variable (Z) significantly mediates the relationship between Rewards (X2) and Expenditure Treasurer Performance (Y). The test showed a standard error value of the indirect effect coefficient (Sab) of 0.178, resulting in a calculated t-value of 8.635. This result far exceeds the t-table threshold of 1.974 at the 0.05 significance level. This finding is supported by a significant value (p-value) of 0.000 ($p < 0.05$), indicating that the role of Motivation as an intervening variable is empirically proven. Thus, the hypothesis of the influence of work motivation in mediating the relationship between rewards and expenditure treasurer performance is accepted.

Discussion

The discussion between research variables is intended to analyze the direct and indirect influences that occur between each tested variable.

1. The Effect of Certification on the Work Motivation of Expenditure Treasurers

The results of the hypothesis test demonstrate that certification significantly influences the work motivation of Expenditure Treasurers. This indicates that formal recognition of technical competence is a key determinant in escalating employee work motivation. Theoretically, this finding supports Self-Determination Theory (Deci & Ryan, 1985), which states that fulfilling the psychological need for competence will encourage an individual's intrinsic motivation to act autonomously and professionally. This relevance is also supported by Goal Setting Theory (Locke & Latham, 1990), where certification is viewed as an instrument that clarifies achievement standards, thus enabling individuals to have a stronger goal orientation in carrying out financial management responsibilities.

The results of this study are aligned with those of Pradana & Santosa (2023), who found that professional certification in the public sector significantly increases self-efficacy, which is a key driver in strengthening commitment. This finding is further supported by the study by Wijaya et al. (2022) emphasized that legitimacy of expertise provides satisfaction in the self-actualization aspect, which directly correlates with increased work enthusiasm in bureaucratic environments. Furthermore, Hartati (2024) revealed that certification integrated with organizational recognition creates stable extrinsic motivation, while Suryono (2025) noted that post-certification regulatory mastery effectively mitigates doubts in technical decision-making, thus triggering higher achievement motivation. Comprehensively, certification not only validates technical capabilities but also transforms the mindset of Expenditure Treasurers to work with a deeper professional commitment.

2. The Effect of Rewards on Work Motivation in Expenditure Treasurers

Hypothesis testing demonstrated that rewards have a positive and significant effect on work motivation. This evidence confirms that an effective reward scheme is a fundamental determinant in motivating Expenditure Treasurers' work motivation. This finding supports Reinforcement Theory (Skinner, 1953), which states that behavior followed by positive consequences tends to be repeated. It also aligns with Expectancy Theory (Vroom, 1964), which asserts that individuals are motivated when they believe their efforts will yield

valuable rewards. In the context of public organizations, rewards are viewed not only as material compensation but also as a form of recognition for the high risks of the position.

Empirically, these results are supported by research by Ramadhan & Putri (2023), which found that a transparent reward system can significantly increase job satisfaction and stimulate employee achievement motivation. Recent research by Saputra et al. (2022) also demonstrated that providing competitive rewards is effective in reducing work stress levels and replacing them with greater professional enthusiasm. Furthermore, Fauzi (2024) emphasized that within government agencies, appropriately targeted rewards create a healthy competitive climate, which, according to Sari & Hidayat (2025), acts as a hygiene factor and motivator that prevents a decline in productivity. Integratively, it can be concluded that managing rewards aligned with the workload of the Expenditure Treasurer has been proven to transform employees' internal drive to deliver the best performance to achieve state financial accountability.

3. The Influence of Work Motivation on the Performance of Expenditure Treasurers

The confirmation of the hypothesis regarding the positive and significant influence of motivation on performance confirms that the strength of internal and external drives is a critical determinant in determining the quality of the work output of Expenditure Treasurers. Theoretically, this finding reinforces the Two-Factor Theory (Herzberg, 1959), which identifies motivating factors as elements that drive job satisfaction and optimal productivity. This finding also aligns with Self-Efficacy Theory (Bandura, 1977), which states that individuals with high motivation and self-confidence tend to be more persistent in facing the complexity of high-stakes state financial management tasks. Motivation acts as a driving force that transforms potential competencies into concrete actions to achieve organizational goals.

The results of this study align with those of Lestari & Nugroho (2023), which showed that high work motivation in the public sector is linearly correlated with a decrease in administrative error rates and increased reporting efficiency. Aditya (2022) also emphasized that strong motivation can mitigate the impact of excessive workload on performance decline. Furthermore, Pratama et al. (2024) revealed that intrinsic motivation stemming from a sense of professional responsibility is a dominant factor in maintaining the integrity of a treasurer's performance, while Kusuma (2025) noted that a motivating work environment effectively increases task commitment, resulting in accountable performance. Integratively, it can be concluded that motivation is not merely a psychological condition, but rather a strategic instrument that ensures the Expenditure Treasurer is able to carry out his or her managerial and technical functions to the expected standards of excellence.

4. The Effect of Certification on the Performance of Expenditure Treasurers

The acceptance of the hypothesis stating that certification has a positive and significant effect on the performance of Expenditure Treasurers indicates that formal competency validation is a crucial prerequisite for producing quality work output. Theoretically, this finding aligns with the Human Capital Theory proposed by Gary Becker (1964), which states that investment in professional education and training (certification) will increase the productivity and efficiency of individuals within an organization. Furthermore, this is supported by the Skill-Based Pay Theory (Lawler, E.E., III., 1990), which argues that mastery of certified skills will encourage individuals to perform above average standards due to the recognition of their specific expertise. In the context of treasurers, certification ensures compliance with dynamic regulations, thereby minimizing the risk of fatal errors in state budget management.

Empirically, the results of this study are consistent with the study by Putra & Wijaya (2023), which found that expertise certification in the government sector directly improves the accuracy of financial reporting and performance accountability. Situmorang (2022) also

emphasized that certified employees have better adaptability to financial digitalization systems compared to those who are not. Furthermore, Mahendra et al. (2024) revealed that certification acts as a quality assurance for individual performance in complex technical tasks. This is also supported by research by Fitriani (2025), which notes that the professionalism born from the certification process can create more stable and sustainable performance standards in public institutions. Comprehensively, it can be concluded that certification is not merely formal proof of competence, but rather a strategic instrument that significantly transforms technical capacity into superior and credible work performance.

5. The Effect of Rewards on the Performance of Expenditure Treasurers

The rejection of the hypothesis stating that rewards significantly influence the performance of Expenditure Treasurers indicates that rewards are not the primary determinant directly transforming employee productivity levels in the context of this study. Theoretically, this phenomenon can be explained through Two-Factor Theory (Herzberg, 1959), which positions rewards as a hygiene factor, where their presence only serves to prevent dissatisfaction but does not automatically trigger achievement motivation if other motivating factors are absent. This is reinforced by Cognitive Evaluation Theory developed by Deci & Ryan (1985), which argues that external rewards can sometimes weaken an individual's intrinsic motivation if they are perceived as instruments of control, rather than as support for autonomy and competence.

In the Expenditure Treasurer position, which carries high legal risk, work motivation stems more from personal integrity and adherence to procedures than from external incentives. The results of this study align with those of Wulandari & Saputra (2023), who found that in a rigid bureaucratic environment, rewards are often perceived as administrative routines that lose their bargaining power for progressively escalating performance. Research by Hidayat et al. (2022) also shows that treasurer performance is more influenced by regulatory pressure and strict internal oversight than by additional compensation schemes. Furthermore, Ramli (2024) revealed that an imbalance between a massive workload and the value of the rewards received can trigger employee desensitization to the effectiveness of rewards. This is supported by research by Nugraha (2025), who noted that self-efficacy and technical mastery are far more substantial factors in determining the quality of work output than financial incentives. Comprehensively, these findings confirm that improving the performance of Expenditure Treasurers requires a systemic approach that goes beyond simply providing rewards, namely through improving the work environment and strengthening the values of organizational professionalism.

6. The Effect of Certification on Expenditure Treasurer Performance through Expenditure Treasurer Work Motivation

The Sobel Test results indicate that the Motivation variable serves as a significant mediator between Certification and Expenditure Treasurer Performance. Successfully proving this hypothesis reveals that the relationship between Certification and Expenditure Treasurer Performance does not occur in a vacuum, but rather through an intermediary mechanism in the form of Work Motivation. Theoretically, this relationship pattern validates Social Cognitive Theory (Bandura, 1986), which postulates that mastery of skills (certification) will only contribute to tangible work outcomes if an individual possesses self-efficacy and an internal drive to act. This indicates that certification functions as a provider of capabilities, while motivation acts as an accelerator. This relevance is reinforced by Locke & Latham's (1990) Goal-Setting Theory, which views certification as an instrument that sets high-quality standards that can only be achieved if employees have a deep psychological commitment to their duties.

This finding aligns with that of Pratama and Wijaya (2023), who emphasized that work motivation is a converter that transforms technical potential into functional productivity in the

public sector. This phenomenon is crucial for Expenditure Treasurers; research by Sari et al. (2022) shows that without strong work motivation, certified officials tend to be trapped in routine formalities without any effort to improve output quality. Furthermore, Fauzan (2024) emphasized that motivation acts as a filter that ensures the knowledge gained from certification is accurately applied amidst the pressures of high-risk positions. Similarly, Hidayat (2025) noted that the integration of legal aspects of competence and a sense of achievement creates more transparent treasurer performance. Thus, it can be concluded that motivation serves as a crucial intervening variable to ensure that organizational investments in certification programs truly impact the effectiveness of state financial management.

7. The Effect of Rewards on Expenditure Treasurer Performance through Expenditure Treasurer Work Motivation

Hypothesis testing proves that work motivation mediates the relationship between rewards and expenditure treasurer performance. This finding adds new depth to Expectancy Theory (Vroom, 1964), which argues that rewards do not automatically lead to superior performance unless they generate strong expectations and psychological motivation within employees. In this context, the rewards received by treasurers serve as external stimuli that are internalized into achievement motivation, which in turn encourages more accurate and responsible work behavior. This also aligns with Reinforcement Theory (Skinner, 1953), which posits that positive reinforcement through rewards will shape sustainable productive behavior patterns by strengthening employees' mental states or motivation.

Empirically, this mediation pattern supports research by Ramadhan & Putri (2023), which states that the effectiveness of compensation systems in government agencies depends heavily on the extent to which they stimulate employees' emotional well-being and desire to contribute. Research by Saputra et al. (2022) also confirmed that motivation acts as a transmission, ensuring that the energy from rewards is channeled into tangible output quality. On the other hand, Fauzi (2024) highlighted that for treasurers facing high-risk positions, motivation-mediated rewards help build mental resilience in facing massive workloads. Similarly, Sari & Hidayat (2025) emphasized that the synergy between organizational appreciation and personal work ethic is the most effective combination in minimizing financial administrative errors. Integratively, these results indicate that reward policies will achieve their optimal goal of improving organizational performance only if they are able to address the motivational aspects of Expenditure Treasurers.

CONCLUSION

Based on the data analysis and discussion, this study summarizes the following seven conclusions:

- a. Certification has a positive and significant effect on Work Motivation. This significant value indicates that certification is a strong predictor that reliably increases work drive. Statistically, this relationship is not due to chance, but rather due to competency validation that builds the self-confidence of Expenditure Treasurers.
- b. Rewards have a positive and significant effect on Work Motivation. This means that the reward policy has a real and measurable impact on motivating work enthusiasm. This significance confirms that any increase in the quality of rewards provided by the organization will be followed by a consistent increase in employee motivation.
- c. Work Motivation has a positive and significant effect on Performance. The significance of this path confirms that employee psychological well-being is a key driver for task success. The stronger the Treasurer's work drives, the higher the probability of achieving accountable performance.
- d. Certification has a positive and significant effect on Performance. This significant relationship indicates that formally tested technical competency directly contributes to

work effectiveness. Changes in employee skill levels have a definite linear correlation with the quality of financial management output.

- e. Rewards have no significant effect on performance. A non-significant value indicates that even though rewards are given, they do not automatically change or directly improve performance levels. Statistically, this means the relationship between the two is very weak or inconclusive, with factors other than rewards being more dominant in determining the Treasurer's work results.
- f. Work motivation significantly mediates the relationship between certification and performance. A significant mediation value indicates that motivation acts as an energy channel. Certification will not reach its maximum potential in improving performance without first passing through the door of motivation.

Work motivation significantly mediates the relationship between rewards and performance. This means that motivation is an absolute prerequisite (essential link). New rewards will have value for organizational performance only if they are successfully transformed into internal motivation by the Expenditure Treasurer.

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