

An Impact Review on the Performance of Civil Servants Following Local Government Budget Efficiency in Banda Aceh City

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ABSTRACT

This study seeks to explore and evaluate the impact of motivation, work discipline, and work stress on the performance of employees, with job satisfaction as a moderating variable, among Civil Servants in Banda Aceh City in the wake of the government's regional budget efficiency policy. The budget efficiency policy implemented by the local government, as a response to fiscal constraints and economic dynamics, has various implications on the tasks and performance of Civil Servants. In Banda Aceh City, this policy represents a strategic step in optimizing resource management without compromising the quality of public services. However, reductions in operational budgets and employee expenditures may affect employee motivation, discipline, work stress, and job satisfaction in carrying out their duties. The population under study consists of employees from the Civil Servant category, which includes PNS and PPPK statuses, within Banda Aceh City. Accordingly, this study employs purposive sampling combined with incidental/convenience sampling methods. These sampling methods are chosen due to the convenience of selecting respondents when the total population size is unknown. Respondents are freely selected during the data collection period in June-July 2025. Data analysis was conducted using the Moderated Regression Analysis (MRA) method.

The research results show that in the basic multiple linear regression model, work motivation and work discipline both have a significant impact on employee performance. However, work motivation is found to negatively influence employee performance. In the MRA model where job satisfaction acts as a moderating variable, work motivation and work stress exhibit a significant negative effect on employee performance, while work stress alone remains statistically insignificant. When job satisfaction moderates work motivation and work discipline, both variables positively and significantly influence employee performance. Conversely, work stress moderated by job satisfaction still does not have a significant effect on the performance of civil servants in Banda Aceh City, following the government's implementation of budget efficiency policies. Thus, human resource management in the Banda Aceh City government needs to prioritize job satisfaction as a central focus in efforts to improve employee performance under the budget efficiency policies introduced by the government. Programs aimed at increasing work motivation and work discipline will be more effective when accompanied by efforts to enhance job satisfaction through the development of a supportive work environment, provision of adequate rewards, and safeguarding the psychological well-being of employees—so that work stress can also be reduced.

Keywords: job satisfaction; motivation; performance; work discipline; work stress

INTRODUCTION

The performance of Civil Servants (ASN) plays a crucial and strategic role in sustaining regional development and improving the quality of public services (Suyanto, 2022; Dewi et al., 2020). ASN, as the frontline representatives of local government, directly contributes to achieving national development goals by effectively and efficiently carrying out administrative authority and responsibilities, as well as providing public services (Zulkarnaini et al., 2020).

Several regions have implemented budget efficiency policies by reducing ASN working days to three, aiming to save costs while maintaining employee performance (Latifatunisa, 2025). However, there is pressure on ASN to optimize their performance amidst these budget cuts, creating tension between the need for savings and the demand for maximum performance. In the face of this paradox, strategies for human resource management and policies are needed to accommodate both objectives simultaneously (IMCNews, 2025).

In Banda Aceh, the role of ASN is becoming increasingly central due to evolving socio-economic dynamics and the necessity to ensure excellent public service amidst limited resources. Therefore, the evaluation and enhancement of ASN performance has become a priority for local government, reflecting its responsibility in governance (Hayat & Artisa, 2019).

Budget efficiency policies at the local government level have emerged as increasingly relevant and strategic issues, especially in the context of facing public financial constraints (Ayu L et al., 2020). Careful and frugal budget management has become an urgent necessity to ensure that public funds are utilized optimally, thus not compromising services to the community (Idrus, 2024; Purnama & Juwono, 2021; Shaporenko, 2021).

This budget efficiency is an adaptive response to the global and local economic uncertainties that often impact government funding allocation and availability (Sanusi et al., 2022). By adopting efficiency principles, local governments strive to maintain a balance between cost savings and meeting service quality standards (D'Inverno et al., 2023; Setyoko & Wijaya, 2022).

A major challenge in implementing efficiency policies is ensuring that cost reductions do not adversely affect the quality of public service outputs and outcomes. Therefore, the primary focus is on enhancing work effectiveness and optimizing human resource management to improve performance (Hakim, 2021; Malik, 2020; Pantih et al., 2021).

Work motivation is a key factor in determining employee performance. It is an internal element that significantly influences how employees face various obstacles (Saputra et al., 2020; Saputra & Fajri, 2020). Work motivation is understood as an internal and external drive that impacts an individual's

efforts in carrying out their tasks and responsibilities optimally (Mulyadi et al., 2021; Syahsudarmi, 2022).

In the context of management theory and organizational behavior, work motivation is explained through various models and theories, including Herzberg's Two-Factor Theory, which compares motivational and hygiene factors (Karaferis et al., 2022). Motivational factors such as achievement, recognition, and responsibility contribute to increased job satisfaction, thereby boosting employee productivity (Peramatzis & Galanakis, 2022; Rai et al., 2021).

Previous research has provided evidence that enhanced motivation significantly correlates with improved employee performance (Kirana et al., 2022; Majid et al., 2021). These studies highlight the importance of human resource management in designing a work environment that supports employee motivation.

Work discipline also plays a crucial role in complementing the impact of motivation on employee performance (Yamada et al., 2020). This discipline is reflected in adherence to organizational rules and norms (Pamungkas & Mursyidah, 2020; Soares et al., 2020).

A high level of discipline correlates positively with increased operational efficiency and quality of public services. Disciplined employees tend to maintain consistent performance, adhere to work schedules, and take responsibility for their tasks, thereby making significant contributions to achieving organizational goals (Karimah & Misra, 2020). Consistent discipline also strengthens a healthy and productive work culture within the employee environment, ultimately enhancing the integrity and credibility of local government in the eyes of the public (Ramlan et al., 2020; Yuliarti et al., 2020).

Research has shown that employee performance is significantly influenced by work discipline. Studies by Maya & Kristiani (2023) and Kirana et al. (2022) concluded that work discipline positively and significantly affects employee performance.

However, it is crucial to acknowledge that ASN often face job pressures that can trigger work-related stress. Work stress is a negative psychological response to job demands that exceed an individual's ability to cope (Rahmasari et al., 2022; Nurung et al., 2019). This stress can significantly impact both the mental and physical health of employees, while also diminishing productivity and work effectiveness. Over a prolonged period, unmanaged stress can lead to emotional exhaustion (burnout) and serious declines in motivation (Ballard et al., 2025; Handayani et al., 2020).

Therefore, understanding and managing work stress is vital for maintaining employee performance quality, particularly in the context of public service, which demands high levels of consistency and resilience (Ivanna et al., 2020).

Additionally, organizational factors such as role ambiguity, unbalanced workloads, and lack of social support at the workplace exacerbate employee work stress. This situation calls for interventions that not only target individuals but also improve management systems and foster a conducive work culture (Ahmed et al., 2024). Holistic wellness programs that integrate psychological, physical, and social aspects are believed to reduce the risk of excessive stress and enhance employees' resilience in facing pressures. Thus, comprehensive management of work stress becomes essential for promoting quality public service, allowing employee performance to continue improving, even amid resource efficiency within the organizational environment (Said et al., 2016).

Studies related to work stress affecting employee performance have been conducted by Nasrul et al. (2023), Ilham & Prasetyo (2022), Sari et al. (2021), and Lestari et al. (2020). All these studies concluded that employee performance is significantly positively influenced by work stress.

Job satisfaction is viewed as a mediator or moderator that can influence the relationship between motivation, discipline, work stress, and performance (Majid et al., 2021; Saputra et al., 2020; Saputra & Fajri, 2020). It refers to an individual's emotional condition, which can be both positive and negative, regarding their work, influenced by various job elements such as workload, autonomy, relationships with colleagues, and recognition of achievements (Lahap, 2022; Mamat & Ali, 2018).

The Job Characteristics Model (JCM) posits that job features like task significance, task variety, autonomy, and feedback can enhance job satisfaction, ultimately leading to improved individual performance (Li et al., 2020; Van den Broeck et al., 2013). By effectively understanding and managing job satisfaction, organizations can boost employee commitment and loyalty, reduce turnover rates, and improve service quality to the public (Wang, 2024; Zumrah et al., 2022; Awan et al., 2014). Increasing job satisfaction within an organization plays a crucial role in fostering a comfortable and supportive work environment, which positively impacts work efficiency and the quality of public services (Kurniawan et al., 2020).

Research by Majid et al. (2021) indicates that job satisfaction can moderate the impact of work motivation on employee performance. An increase in job satisfaction will significantly enhance the positive effects of work motivation in improving employee performance.

Given this background and the phenomenon of budget efficiency at the regional level and its effects on employee performance, the problem statement of this research is to analyze and test job satisfaction as a moderator of the influence of motivation, work discipline, and work stress on the performance of ASN employees in Banda Aceh.

METHOD

The method used in this research is a quantitative approach through an associative framework involving hypothesis testing. This approach was chosen because the aim of this study is to examine job satisfaction as a moderator of the influence of motivation, work discipline, and work stress on the performance of ASN employees in Banda Aceh following the implementation of regional budget efficiency by the government. Therefore, this research supports the previously established problem statement and research objectives.

The population for this research consists of all ASN employees, including Civil Servants (PNS) and Government Employees with Work Agreements (PPPK) in Banda Aceh. The sampling technique used is incidental or convenience sampling, which is part of purposive sampling. This method allows the researcher to select respondents who are most easily accessible and available during data collection. This approach makes the research process more efficient and economical compared to more complex sampling techniques. Respondents were freely chosen during the data collection period from June to mid-July 2025.

This research employs Moderated Regression Analysis (MRA) using IBM SPSS version 27. Before conducting the MRA, it is essential to perform quality testing on all research variables, including indicators for independent, dependent, and moderator variables, through validity and reliability tests. Validity is assessed using product moment correlation. A variable is considered valid if the calculated value r exceeds the table value at a probability level of 0.05, indicating that each item has a significant relationship with the total score. Once all variable indicators are validated, the process moves to the reliability testing phase.

The purpose of the reliability test is to measure consistency in responses to the questionnaire when completed multiple times. A questionnaire is deemed reliable if the responses to each question are consistent and not given randomly. According to the Cronbach alpha method, the research instrument is considered reliable if its Cronbach alpha value is greater than 0.60.

RESULTS AND DISCUSSION

This research was conducted from June to mid-July 2025, involving the direct distribution of questionnaires to respondents. During this period, responses were collected from Civil Servants (PNS) and Government Employees with Work Agreements (PPPK). A total of 193 respondents answered the structured questions presented in the pre-designed questionnaire. All stages of data processing were carried out using IBM SPSS 27 statistical software.

In this research, data quality testing through validity and reliability tests was performed prior to analyzing the data using MRA. The validity test aims to ensure how relevant and accurate the questions or statements in the instrument are in representing the studied variables. An item is deemed valid if the calculated value exceeds the table value at a significance level of 0.05 (5%). Conversely, if it is lower than r at the same level, the item is considered invalid. Based on the 193 respondents with degrees of freedom ($df = 193-2=191$), the table value for this research is 1.653.

Once the validity testing is confirmed, the next step is to conduct reliability testing to measure the consistency of the research instrument in the form of a questionnaire. In this study, reliability was tested using the Cronbach Alpha method, with the criterion that the Cronbach alpha value must be greater than 0.60. The results of the validity and reliability tests are presented in Table 1.

Table 1 The Results of The Data Quality Tests, Including Validity and Reliability Assessments.

Variable	Indicators	Validity	Reliability
(X ₁)	X1.1	0,497	0,613
	X1.2	0,701	
	X1.3	0,622	
	X1.4	0,649	
	X1.5	0,656	
(X ₂)	X2.1	0,741	0,623
	X2.2	0,769	
	X2.3	0,760	
(X ₃)	X3.1	0,697	0,658
	X3.2	0,672	
	X3.3	0,658	
	X3.4	0,568	
	X3.5	0,657	
(Y)	Y1	0,747	0,654
	Y2	0,842	
	Y3	0,724	
(Z)	Z1	0,716	0,667
	Z2	0,693	
	Z3	0,610	
	Z4	0,606	
	Z5	0,657	

Source: Data processed with SPSS 27

In Table 1, the output from the data analysis shows the validity test results for all 21 indicators across the five variables used in this research. Based on these results, all tested items are declared valid since the calculated values exceed the table value of 1.653 at a probability level of 0.05 (5%). Thus, the validity test results indicate that all items are valid and can proceed to the reliability testing stage. The

Cronbach alpha values for the research variables indicate that all variables possess good reliability, with values exceeding 0.60. The work motivation variable (X1) has a value of 0.613, work discipline (X2) 0.623, work stress (X3) 0.658, employee performance 0.654, and job satisfaction (Z) 0.667. This signifies that all research instruments are reliable and consistent for subsequent data analysis.

Before conducting regression analysis using the MRA method, this research begins with classical assumption testing. This includes normality testing and multicollinearity testing. The results of the normality test, presented through the normality P-P plot, are shown in Figure 1.

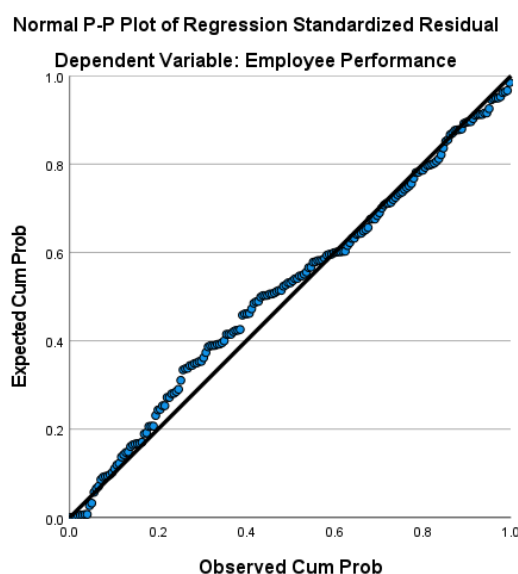


Figure 1. The results of the normality test

In Figure 1, the overall distribution of data from this research aligns closely with the diagonal line. This indicates that the data meet the normality test requirements. Furthermore, the next classical assumption testing involves multicollinearity testing. To assess multicollinearity, this study examines the Tolerance and Variance Inflation Factor (VIF) values. The results of the multicollinearity assumption test are shown in Table 2.

Table 2. The Results of The Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Work Motivation	.887	1.127
Work Discipline	.861	1.162
Work Stress	.627	1.594
Job Satisfaction	.624	1.603

Source: Data processed with SPSS 27

From the results of the multicollinearity testing presented in Table 2, it can be concluded that the Tolerance values for all variables tested in this research are greater than 0.10, and the VIF values are less than 10.00. Therefore, it can also be concluded that there are no multicollinearity issues related to the overall variables in the applied regression model.

The hypothesis testing in this research utilizes associative data analysis through regression. The regression analysis is conducted in two stages: the first equation employs a basic multiple linear regression model, while the second equation uses the MRA model. The results of the hypothesis testing are presented in Table 3.

Table 3. The Data Analysis Through Multiple Linear Regression and MRA

Model	Coefficients	t	Sig.
Model 1 (Constant)	3.855	3.408	.001
Work Motivation	-.102	-2.548	.012
Work Discipline	.142	2.960	.003
Work Stress	.426	11.066	.000
ANOVA		F=56.239	Sig.= .000
Coefficient of Determination		R= .687	R Square= .472
Model 2 (Constant)	9.680	11.717	.000
Work Motivation	-.477	-2.616	.010
Work Discipline	.521	1.734	.084
Work Stress	-.276	-2.006	.046
Work Motivation x Job Satisfaction	.019	2.285	.023
Work Discipline x Job Satisfaction	-.021	-1.529	.128
Work Stress x Job Satisfaction	.020	3.167	.002
ANOVA		F=116.441	Sig.= .000
Coefficient of Determination		R= .889	R Square= .790

Source: Data processed with SPSS 27

Table 3 presents the data analysis through multiple linear regression (Equation 1) and MRA (Equation 2). These can be mathematically interpreted as follows:

$$Y = 3.855 - 0.102 X_1 + 0.142 X_2 + 0.426 X_3 + 1.131 \text{ (Equation 1)}$$

$$Y = 9.680 - 0.477 X_1 + 0.521 X_2 - 0.276 X_3 + 0.019 X_1.Z - 0.021 X_2.Z + 0.020 X_3.Z \text{ (Equation 2)}$$

In Equation 1, it can be observed that the work motivation variable significantly impacts employee performance, albeit in the opposite direction, regarding the implementation of budget efficiency in Banda Aceh, indicated by a probability value of 0.012 (<0.05). Based on these results, it can be concluded that although work motivation plays a critical role in the context of budget efficiency, an increase in motivation does not necessarily improve performance. There may be other factors influencing this relationship, such as pressures or resource limitations that prevent motivation from having a positive impact as it typically would. This suggests that motivation alone is insufficient without adequate working conditions to support employee performance.

In contrast to the other variables, work discipline and work stress show a positive and significant influence on employee performance in the context of budget efficiency implementation in Banda Aceh, with probability values of 0.003 and 0.000, respectively, both of which are less than 0.05. The discipline of ASN employees in Banda Aceh remains a strong key to maintaining and enhancing performance despite budget constraints.

The positive impact of work stress may indicate that the level of stress actually motivates employees to work more focused and efficiently to meet performance targets amidst these limitations. However, it is important to monitor this stress level to ensure it does not become excessive, as that could lead to negative long-term effects. Based on Equation 2 and the analysis using the Moderated Regression Analysis (MRA) model, it was found that work discipline does not have a significant effect on employee performance, with a probability value of 0.084 (>0.05). In contrast, both work motivation and work stress significantly influence employee performance, but they exhibit opposing effects, with probability values of 0.010 and 0.046, respectively (<0.05).

This indicates that employee discipline does not directly impact the performance of ASN in Banda Aceh in the context of budget efficiency. However, work motivation and work stress do significantly affect employee performance, where increased motivation and high levels of stress correlate with decreased performance, possibly due to pressures from budget efficiency and less supportive working conditions. Related to the moderation variable, namely job satisfaction, the research findings indicate that job satisfaction plays a significant positive role as a moderator in the relationship between work motivation and work stress with employee performance. The presence of job satisfaction is expected to strengthen or modify the effects of motivation and stress on performance, thereby minimizing any negative effects that may arise from direct relationships and potentially turning them into positive outcomes.

However, no significant influence of work discipline on employee performance was found when job satisfaction acted as a moderating variable in the context of budget efficiency in Banda Aceh. Overall,

these findings emphasize that job satisfaction is an important moderating variable that can enhance the effectiveness of motivation and stress management in improving employee performance amid budget efficiency policies. This also indicates that strategies to improve performance should not rely solely on discipline; rather, managing job satisfaction is essential for ensuring that motivation and work stress have a more positive impact on employee performance.

In addition to individual testing using the t-test in the MRA model, this study also conducts simultaneous testing through the F-test. The results of the F-test are presented in Table 3. From Table 3, it is known that the obtained probability value (significance) from the regression results for Equations 1 and 2 is 0.000 (<0.05). Therefore, it can be concluded that, collectively, the independent variables in this study have a significant influence on employee performance in relation to the implementation of budget efficiency in the Banda Aceh City Government. This research also tests and assesses how well the model explains the relationships among the variables. This is evaluated using the R value (correlation coefficient) and Adjusted R² (coefficient of determination). The results related to the relationships among variables in this research are displayed in Table 3.

The correlation coefficient with an R value for Equation 1 and Equation 2 is 0.687 and 0.889, respectively. This indicates a strong correlation between the independent and dependent variables in both regression models. When looking at the clarity of the independent variables' impact on the dependent variable using the adjusted R² value, Equation 1 shows a result of 0.463, suggesting that 46.3% of the variation in the independent variables can explain their effect on employee performance. In Equation 2, the adjusted R² value is 0.783, indicating that 78.3% of the variation in the independent variables can explain their influence on employee performance as the dependent variable in this research.

Work motivation plays a critical role in influencing employee performance. As indicated by Popoola and Fagbola (2023), high motivation levels contribute significantly to job satisfaction and commitment, suggesting that motivated employees are generally more engaged and perform better. However, in this study, the finding that motivation had an opposite effect on performance amidst budget constraints suggests that external factors, such as inadequate resources, could undermine the typical positive link between motivation and performance.

Work discipline also emerged as an essential factor. While it showed a positive relationship with performance in general, the significance diminished when job satisfaction was considered as a moderator. This aligns with Aung et al. (2023), who note that managerial practices and organizational

culture strongly impact work discipline and performance outcomes. This emphasizes the need for a supportive environment conducive to upholding discipline.

Moreover, work stress was notably linked to both positive and negative performance outcomes. In line with Breugh's (2021) findings, moderate levels of stress can motivate employees to perform better, particularly under tight constraints. However, it is crucial to manage stress levels diligently, as excessive stress can hinder engagement and performance over time. The mediating role of job satisfaction in the relationship between these variables reinforces the work of Lin et al. (2024), which highlights that organizational commitment and perceived trust can also mitigate the adverse effects of stress and enhance performance when employees find their work conditions satisfying.

CONCLUSION

This research finds that in the implementation of budget efficiency in Banda Aceh, particularly across all Regional Device Organizations (SKPD), work motivation significantly influences employee performance but in the opposite direction. This indicates that an increase in motivation does not necessarily enhance performance without adequate support from working conditions. Meanwhile, work discipline and work stress have a positive and significant impact on employee performance. However, when job satisfaction is considered as a moderator, the influence of discipline on performance becomes insignificant. Furthermore, the study emphasizes that job satisfaction plays a crucial role as a moderating variable that can strengthen the relationship between motivation and work stress with performance. Therefore, when formulating performance improvement strategies, the role of job satisfaction should be taken into account to mitigate any negative impacts that may arise from both motivation and work stress.

Based on the findings of this research, it is recommended that the management of SKPD organizations in Banda Aceh focus more on enhancing employee job satisfaction as a key to optimizing the impact of motivation and stress management on performance, especially during budget efficiency situations. Additionally, although discipline may not always have a direct influence, it remains important to uphold a culture of discipline as a foundational support for performance. Future research could explore other factors that may affect the relationship between motivation and performance and delve deeper into the working conditions and pressures faced by employees to better understand these dynamics.

This research has limitations, particularly regarding the scope of the tested variables. Other external factors that may influence the relationship between motivation, discipline, stress, and employee performance were not examined. Additionally, focusing only on data during the budget efficiency period

may limit the generalizability of the findings to normal conditions or other situations. The use of a moderation model with job satisfaction can also be further developed by including additional variables to enhance understanding of the factors affecting employee performance.

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