THE EFFECT OF TRAINING AND INFORMATION TECHNOLOGY AND ADDITIONAL EMPLOYEE INCOME ALLOWANCES ON EMPLOYEE PERFORMANCE IN THE REGIONAL SECRETARIAT AGENCY OF EAST KUTAI REGENCY

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Sections Info	ABSTRACT
Article history: Submitted: 23 June 2025 Final Revised: 11 August 2025 Accepted: 16 August 2025 Published: 30 September 2025 **Keywords:** Training, Information Technology, Additional Income Allowance,	*Employee performance at the East Kutai Regency Regional Secretariat needs to be improved through various influencing factors. Factors such as training, information technology, and employee supplementary income allowances (TPP) are believed to play a crucial role in motivating and improving employee performance. Positive performance will encourage employees to perform better, while a lack of support can lead to decreased motivation and work discipline. This study used a quantitative method with a descriptive approach and a population of 114 employees, with a sample of 89 employees drawn using a random sampling technique. Data collection was conducted through a questionnaire, and data analysis used SmartPLS to test the effect of independent variables on employee performance. The purpose of this study was to determine the direct and indirect effects of training, information technology, and supplementary income benefits on employee performance through information technology as an intervening variable. The results showed that training had a positive but insignificant effect on employee performance. Meanwhile, information technology and supplementary income benefits had a positive and significant effect on performance. Furthermore, training and supplementary income benefits also had an indirect effect through the use of information technology. Simultaneously, these three variables contributed significantly to improving employee performance within the agency.*

ABSTRAK

Kinerja pegawai di Sekretariat Daerah Kabupaten Kutai Timur perlu ditingkatkan melalui berbagai faktor yang memengaruhi. Faktor-faktor seperti pelatihan, teknologi informasi, dan tunjangan penghasilan tambahan pegawai (TPP) diyakini berperan krusial dalam memotivasi dan meningkatkan kinerja pegawai. Kinerja yang positif akan mendorong pegawai untuk berkinerja lebih baik, sementara kurangnya dukungan dapat menyebabkan penurunan motivasi dan disiplin kerja. Penelitian ini menggunakan metode kuantitatif dengan pendekatan deskriptif dan populasi sebanyak 114 pegawai, dengan sampel sebanyak 89 pegawai yang diambil menggunakan teknik random sampling. Pengumpulan data dilakukan melalui kuesioner, dan analisis data menggunakan SmartPLS untuk menguji pengaruh variabel independen terhadap kinerja pegawai. Tujuan penelitian ini adalah untuk mengetahui pengaruh langsung dan tidak langsung pelatihan, teknologi informasi, dan tunjangan penghasilan tambahan terhadap kinerja pegawai melalui teknologi informasi sebagai variabel intervening. Hasil penelitian menunjukkan bahwa pelatihan berpengaruh positif tetapi tidak signifikan terhadap kinerja pegawai. Sementara itu, teknologi informasi dan tunjangan penghasilan tambahan berpengaruh positif dan signifikan terhadap kinerja. Lebih lanjut, pelatihan dan tunjangan penghasilan tambahan juga berpengaruh tidak langsung melalui pemanfaatan teknologi informasi. Secara simultan, ketiga variabel tersebut memberikan kontribusi yang signifikan terhadap peningkatan kinerja pegawai di instansi tersebut.
Kata kunci: *Pelatihan, Teknologi Informasi, Tunjangan Penghasilan Tambahan*

INTRODUCTION

Humans are social creatures who always live in society, as evidenced by their involvement in a particular organization. In modern society, large, complex, and sophisticated organizations are emerging. Wrong One organization Which big Which No lost importance is a government organization Which called country in meaning abstracts. In order to improve employee performance, it is necessary to carry out training activities that can improve employee performance (Tampi et al., 2022). Employees who frequently participate in training are expected to have good performance more good in comparison with Employees who do not receive enough training. One aspect that can improve employee performance is the ability to use Information Technology. The use of information technology in government is a very important aspect and can improve employees' ability to use technology, which will have an impact on the quality of employee performance. In this condition, it is possible big every employee have skills And constraint different technologies (Oumaima & Abdelouafi, 2018).

A organization state performance employee is Wrong One determining factors key to success in achieving goals Which has set. Employee performance Which optimal will give contribution significant to target achievement And sustainability operation organization, Good in scale small both small and large (Budisantoso & Sumarwan, 2022). Therefore, various factors that influence employee performance need to be understood and managed well. Among these factors are training, technology information as well as allowance addition income. These factors each other related And contribute in form behavior Work, motivation, and employee productivity (Arviani & Alamiyah, 2019).

Employees can update their skills by taking training, learning new technologies or work methods, and improving their understanding. they about role And not quite enough answer Which carried. Training has several forms, between other training formal, *on-the-job* training , and technology-based training. Formal training is usually conducted in the form of seminars, workshop, or class Which held in a way special For introducing employees on skills or knowledge new. Training *on-the-job* , in side others, more practical and carried out directly in the workplace, where employees learn by do task everyday while get guidance from superiors or mentors. Meanwhile, technology-based training, such as e-learning or virtual training, is gaining popularity because it allows employees to learn with flexibility in time and place. Benefits of training for employee performance No Can ignored. Employee Which get training in a way periodic tendency more Ready face challenge new in place Work. They Also better able to keep up with developments in technology and work methodologies that continue to change, so that they are not left behind by the progress of the times (Khan et al., 2021).

Training conducted by the Human Resources Personnel and Training Agency Man (BKPSDM) Regency Kutai East with representative each – each Regional Work Unit (SKPD) within the East Kutai Regency Government is compiling an assessment of the E-Performance Application for Civil Servants Civil Country (ASN) in Agency Secretariat Area Regency Kutai East in realizing professional, competent, competitive ASN of the East Kutai Regency Regional Secretariat in accordance with mandate Constitution Number 5 of 2014 must be required to attend training.

Training is matter Which very important must implemented by every ASN of the Regional Secretariat of East Kutai Regency to improve performance optimally so as to maximize competence, expertise and skills and the results can be used as a basis for follow-up. proper employee performance evaluation. It turns out that many do not understand how to use the E-Performance application implementing digitalization of ASN management at the Regional Secretariat Agency of East Kutai Regency in the era of new work adaptation in the current

digital transformation. This. This show that performance employee Not yet optimal Because There is a lack of desire to improve knowledge in using E-Performance and a lack of responsibility in carrying out their work. Even though all ASN in the Regional Secretariat Agency of East Kutai Regency are required to do so, the Personnel Department provides training (Soelistiono & Wahidin, 2023).

Information technology in the digital era plays a very important role in determine performance civil servant employees in Agency Secretariat Area East Kutai Regency. Information technology encompasses a variety of tools and systems used to collect, process, store, and distribute information. In context organization, technology information used to support various operational functions, ranging from data management, internal and external communications, until automation tasks routine. Use information Technology Which appropriate can increase efficiency Work employee in a way significant. With existence system Which computerized, employee can finish Tasks that previously required more time and effort can be completed more quickly and accurately. For example, the use of data processing software allows employees to analyze and present data in less time than if done manually. Similarly, technology-based project management systems make it easier for employees to plan, monitor, and report performance results in a more structured and efficient manner (Stefania Palieraki, 2021).

Information technology also makes it possible the occurrence of communication More effective within the organization. By using technology-based communication tools, such as email, video conferencing, or instant messaging applications, employees can communicate with colleagues and management more quickly and without limitations. geographical. Matter This very important in support Work team Which spread across various location or Work from distance Far (*remote work).* In era globalization, where organizations often have branches in different countries, the ability to communicate in a way fast And effective through technology become Wrong a very important competitive advantage. However, it is important to note that information technology also requires employees to have adequate skills. in use it. By Because That, competence in field information Technology must become Wrong One focus main in development Civil servants at the Regional Secretariat of East Kutai Regency. Information technology training must be tailored to the organization's needs, both in terms of the systems used and the employees' ability to operate them. Without the necessary skills, Which adequate, technology information precisely can become performance barriers, as employees may have difficulty using them effectively (Al-Maroof et al., 2022).

Factor training, technology information, allowance addition income also become Wrong One element important Which influence performance employee. Additional allowance income covers various form financial incentives Which Benefits provided outside of the base salary, such as performance bonuses, health benefits, transportation allowances, and others. These benefits aim to increase employee motivation and job satisfaction, as well as provide recognition for their contributions to the organization. Employees who feel appreciated through additional income benefits tend to be more motivated to work harder and achieve set targets. In addition, additional income benefits Also can increase loyalty employee to organization, because they feel their hard work is appreciated and fairly compensated. However, it's crucial for organizations to design transparent and fair benefit schemes. If benefits are disproportionately distributed or the criteria are unclear, this can lead to dissatisfaction and damage employee morale. Therefore, additional income benefits should be based on employee performance (Hadiningrat et al., 2024).

Employee Income Supplement Allowance is one factor that improves employee

performance. The East Kutai Regency Government's policy provides Allowance Addition Income (TPP) since year 2012 (Oktavianti & Tamburian, 2020). The provision of Additional Income Allowance (TPP) is based on the number of employee attendances. during day Work Which given every month. Regulation Regent East Kutai Regency Regulation Number 8 of 2022 regulates additional income for civil servants within the regional government. Employees must carry out their duties in accordance with the applicable Regional Regulation. Study This will try fill in knowledge training And digging deeper into the influence of Information Technology will have an impact on the quality of employee performance at the Regional Secretariat Agency of East Kutai Regency.

Theoretical Basis

Management Source Power

Source Power man is the only one source Power Which have reason, feeling, desire, ability, skills, knowledge, encouragement, power and work. All potential source Power the very influential to organizational efforts in achieving its goals.

Understanding Resource Man

According to Stone et al (Alexandra & Ahmad, 2024) Resource man is The company's most important resource and takes action to maximize it by focusing on selecting, developing, and rewarding the best talent. Encourage open communication, teamwork, and collaboration, and refuse to tolerate poor performance or compromise. objective term long For profit term short .

The expert put forward his opinion each about The definition of human resource management is as follows:

Kaehler & Grundei in Hasmin and Jumiaty (Astuti & Sari, 2020) Human resource management is: a process sustainable Which designed For provide organization and group or organization with personnel Which in accordance so that they can placed on portion And place Which in accordance when the organization needs it. According to Hartini (Achmad Sudiro et al., 2025) Human Resources is also defined as: Planning, organizing, coordinating, implementing and supervising the procurement, development, provision of reply service, integration, maintenance And separation of labor in order to achieve organizational goals. The definition above can be interpreted as meaning that human resource management is the development and utilization of personnel or employees for the achievement of goals. Which effective about targets And objective Individuals, organizations, communities, nationally, and internationally. The extent to which human resources are managed will determine the success or failure of the organization in achieving its goals. The complexity of effective human resources will increase rapidly, contributing to the success or failure of the organization. To date, no company has achieved this. or agency Which can operate his activities without human resources. There is a tendency that the larger the company or agency, the greater its personnel needs. According to Stone, Cox And Gavin (Aldi et al., 2024) management source Power man is: designing and implementing HR policies and practices that motivate employee For translate knowledge to in productive behavior. strategically integrating the interests of the organization and its employees, it is more than just a series of activities related to the coordination of the organization's human resources.

Understanding Training

Syah Putra & Cape, (Anggraini, 2025) training is an activity that can obtain, improve and also develop the potential for employee productivity that can produce more disciplined employees, have certain skills and expertise, while development is an activity that is always directed at preparing employees who move to get a new position by carrying out development, change and growth within an organization. According to Dessler (Ayuningtyas et al., 2025)

Training is a process of acquiring the skills that employees need to carry out their work, where employee training provides practical knowledge and its application in the company's work world so that it can increase work productivity in achieving the desired goals of the company organization.

Benefit Training

Training has various significant benefits for individuals, teams, and the institution as a whole. According to Wulandari (Astari, 2024) there are three benefits:

1. Benefit For training
2. Benefit For individual
3. Benefits for connection source Power man And implementation policy

Understanding Information Technology

Jonah (Ahmad et al., 2022) use IT in system government local that is : can simplify the service process, speed up bureaucracy, and reduce waiting times for the public . In the increasingly advanced digital era, information technology (IT) has become a crucial element in supporting various organizational activities, including in the government sector. Government agencies are expected to provide fast, efficient, and transparent services to the public, keeping up with the demands of modernization and changes in the global environment. Therefore, employee information technology skills are a key factor in efforts to improve bureaucratic performance, provide better public services, and optimize resource management.

According to Rusdi Bin Musa'ad et et al. (Adriaman, 2024) technology information IT is a tool used to support employee performance on a daily basis, especially in organizational contexts that require fast and accurate data processing. IT enables employees to access information easily, collaborate effectively, and finish tasks they with more efficient. Some study show that use Information technology significantly affects employee performance.

Aldi, Mukhamad Fauzan et al (Alexandra & Ahmad, 2024) understanding employee to Information technology can improve the effectiveness of their performance. This is in line with findings showing that competence in using IT contributes to increased employee productivity and work quality. study by De Putra, Rafi & Leliyanah (Dessler, 2020) showed that there is a positive relationship between the use of information technology and employee performance. This study found that 88.5% of the variation in employee performance can be explained by the effective use of information technology. In other words, the more Good utilization IT in something organization, the more high employee performance.

Utilization of Technology Information

According to Kurniawan (De Putra & Leliyanah, 2023) the use of management applications can reduce human error and increase productivity in improving individual performance, which includes:

1) Consequence Which Felt *(Perceived Consequences)*

which refers to the results that individuals expect in the future, such as increased flexibility in work, changes in method Work, or opportunity For involved in more meaningful and satisfying work.

2) Factor Social *(Social Factors)*

which is defined as an individual's internalization of cultural group references which include existing norms, roles and values, as well as the recognition and approval obtained from interactions. with person other in context social certain, in where individuals feel support from their peers.

3) Individual Feelings *(Affect)*

which includes emotions experienced by individuals in the process of using information

technology, such as feelings of joy, excitement, or even dissatisfaction and hatred that may arise as a reaction to experiences related to the use of the technology.

4) Intention

which reflects the extent to which individuals are willing to try and innovate in implementing information technology in their work, demonstrating commitment and motivation to explore the new possibilities offered by technology.

5) Habit *(Habit)*

Which explain behavior Which has become automatic And routine in the use of information technology, where individuals consistently apply the skills they have developed to improve their performance in completing the tasks at hand.

6) Condition Which Facilitating *Condition)*

which is defined as objective factors in the work environment that enable and facilitate individuals to operate more effectively in using technology, so that it can support increased productivity and work efficiency.

Understanding Allowance Addition Income Employees (TPP)

According to Pakihi (Fadilah, 2025) state that the giving TPP as : additional incentives can increase employee motivation to work better. TPP is considered as award on work performance, which encourages employees to try harder in carrying out their duties .

Anggrain, Ririz Puspa (Hartini, 2022) TPP given with the aim: to help employees meet their living needs, especially in context inflation And cost life Which increase. Employee Income Additional Allowance (TPP) is Wrong One form compensation Which given to Civil Servants (PNS) outside of basic salary and allowance others that have been regulated by the government. The main objective of providing TPP is to increase motivation Work, welfare, as well as performance Civil servants can more optimally carry out their duties and functions. In the context of bureaucratic reform, the provision of TPP is also considered an instrument to encourage professionalism and improve the quality of public services. A theoretical study of TPP is necessary to understand how this policy is implemented. base the law that underlying it, and the impact of its provision on the performance and welfare of civil servants. In addition, analysis to theories motivation Which support this policy also important for identify how much effective TPP in increasing the productivity and work enthusiasm of civil servants.

Understanding Employee Performance

Employee performance is a tangible form of work results that have been done by employees both individually and in groups within a certain timeframe and the achievement of the company's goals (Hasanah, 2025). According to Kosdianti and Sunardi employee performance is the work results that are fulfilled both in quality and quantity in carrying out the tasks and responsibilities that have been given. According to David Richardo Pareira (Badrianto & Ekhsan, 2020) the results achieved in quality and quantity, both in the form of individual and group work results in work provided by the company with innate abilities or abilities obtained from self-learning and motivation to work better.

Characteristics Performance Employee

Employee performance characteristics reflect the traits or behaviors possessed by an employee. individual achieve tall in workplace. According to Jusdiana Ahmad A., Mustari N., Mappamiring (Islami et al., 2018) these characteristics include:

1) Personal Responsibility Tall

Individual with performance tall own awareness will their responsibility for their work and its results.

2) Ability Face Risk

They brave take risk Which required For achieve goals despite the possibility of failure.

3) Realistic Goals

Own vision clear about What Which want to achieved with goals that can be realistically achieved.

4) Work plan Comprehensive

Capable compile plan Work Which details And try hard to realize it consistently.

5) Utilization Bait Come back

In a way active look for bait come back from superior and colleagues to improve the quality of their work.

6) Search Chance

Always looking for new opportunities to implement work plans and achieve goals more effectively.
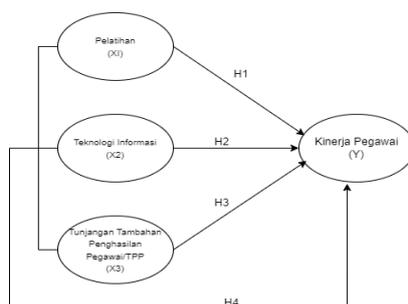

Figure 1. Framework of Thought

Picture the is diagram Which show the relationship between employee performance and several factors that influence it (Lin & Huang, 2021).

    a. Employee performance (Y) is in the middle of the diagram, indicating that it is the dependent variable.

    b. Training (X_1), Information Technology (X_2) and Additional Employee Income Allowances (X_3) are independent variables that influence employee performance.

    c. The arrows pointing towards employee performance indicate that these factors have a positive impact on employee performance.

This diagram shows that a combination of several factors, including competence, training, information technology, additional employee income benefits, and career development can contribute to improved employee performance (Sugiarti, 2022).

Hypothesis (H):

    1. H_1: Training (X_1) influential significant to performance employee (Y) at the Regional Secretariat of East Kutai Regency.

    2. H_2: Information technology (X_2) has a significant influence on employee performance (Y) at the Regional Secretariat of East Kutai Regency.

    3. H_3: Additional employee income allowances (X_3) have a significant effect on employee performance (Y) at the Regional Secretariat of East Kutai Regency.

H_4: Training (X_1), Information technology (X_2) and Additional income allowances employee (X_3) have a significant impact jointly on the performance of employees (Y) at the Regional Secretariat of East Kutai Regency (Saleem et al., 2021).

METHOD

Data will be collected via Google Form, which allows respondents to fill in questionnaire in a way on line. Profit from use Google Forms include:

    1. Accessibility: Respondents can complete the questionnaire anytime and anywhere,

as long as they have internet access.

2. Ease of Analysis **:** Collected data will be automatically organized in spreadsheet format, facilitating the analysis process.
3. Time Efficiency **:** Using Google Forms allows for data collection in amount big with fast, without need use up time for manual data processing.

Population And Sample

Population

Population is a group or all objects or subjects that will be used as the subject of generalization of Primadita Fitriandi's research findings (Nguyen et al., 2020). Population is overall research object including people and objects or events that are sources of data that show certain characteristics in research. On studies This use population that is Employee on Service, Government Agency East Kutai Regency as many as 114 employee .

Until l

Sample is part of the population. A sample is part of the number and characteristics of the population Sugiyono. The sampling technique in this study is the *random sampling* . According to Sugiyono (Rivai et al., 2021) Saturated sampling is a type of sampling that is carried out randomly **.** This is intended so that the selected sample cannot represent the total population. Although the sample taken randomly, but the method of taking it still uses numbering or naming target population.

Retrieval sample use formula

Slovin

$$n = N / (1 + (N \times e^2))$$

information :

n = sample

N = Amount Population e= significance used So that:

n = 114 / (1 + (114 x 0.05²))

n = 114 / (1 + (114 x 0.0025))

n = 114 / (1 + 0.285)

n = 114 / 1,285

n = 88.72 or 89

So the sample of the research that can be taken from the existing population is 89 respondents/employees at the Regional Secretariat Agency of East Kutai Regency.

Tool Analysis And Testing Hypothesis

Test Instrument

Test Validity

According to V. Wiratna Sujarweni (Shangze, 2024) validity tests are used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid or not. If question on questionnaire the capable disclose something which will measured by questionnaire That. Test significance done with compare the calculated r value (*corrected item-total value) correlation* on *Cronbach alpha output*).

Test Reliability

Test reliability done to items question Which dinhatakan valid. This test used For measure something questionnaire Which is indicator variables or constructs in V. Wiratna Sujarweni (2022:178) a questionnaire is said to be reliable or reliable if a person's answers to questions are

consistent or stable over time according to V. Wiratna Sujarweni (Ogbonnaya & Valizade, 2018).

Test Assumptions Classic

This classical assumption test is a prerequisite test conducted before conducting further analysis of the collected data. classic This intended so that can produce model regression Which meet the criteria BLUE (*Best Linear Unbiased Estimator*). Model regression Which fulfilling the BLUE criteria can be used as a reliable and trustworthy estimator where the estimator cannot be consistent, normally distributed and also efficient. To determine whether the regression model used has met the criteria BLUE so need done a series testing that is test normality, linearity test, autocorrelation test, multicollinearity test, and heteroscedasticity test which will be discussed further one by one in the next section.

Test Normality

According to V. Wiratna Sujarweni (Sabuhari et al., 2020) the normality test aims to determine whether the confounding variables or residuals in the regression model have a normal distribution. In this normalization test, the method for detecting whether the residuals are normally distributed or not is by using the *Kolmogorov statistical test* .

Test Linearity

According to Priyatno (Hewagama et al., 2019) the linearity test is used to determine the linearity of data, namely whether two variables have a linear relationship or not. This test is used as a prerequisite in Pearson correlation analysis or multiple linear analysis.

Test Autocorrelation

According to V. Wiratna Sujarweni (Pongton & Suntrayuth, 2019) testing autocorrelation is to: find out There is whether or not correlation between variables nuisance on period certain with the previous variable. For time series data, autocorrelation often occurs, but for data with a cressection sample, it rarely occurs because the interfering variables are different from each other.

Test Multicollinearity

According to V. Wiratna Sujarweni (Zulfa, 2020) Multicollinearity Test is needed to: determine whether there are independent variables that have similarities between them. variables independent in One model. Similarities between variables very strong. In addition, this test is also to avoid habits in the decision-making process. about influence on test partial each variables independent of the dependent variable.

Test Heteroscedasticity

According to Ghozali (Atik et al., 2023) the Heteroscedasticity Test aims to: test whether in a regression model there is inequality in the variance of the residuals of one observation to another observation, then it is called homoscedasticity and if it is different it is called heteroscedasticity.

Analysis Regression Linear Multiple

According to Sugiyono (Vu et al., 2019)Multiple Linear Regression Analysis (multiple regression) is to find out how much influence the independent variable has. variable) that is training (X_1), technology information (X_2) And additional employee income allowance ($X3$) on the dependent variable, namely employee performance (Y) in the East Kutai district government. The mathematical formula for multiple regression used in this study is:

Y= α +b 1 X 1 + b 2 X 2 + b 3 X 3 + e

Information:

Y= Performance Employee α= Constant

X_1 = Training
X_2 = Information Technology
X_3 = Allowance Addition Income Employee b_1, b_2, b_3 = Regression Coefficient

RESULT AND DISCUSSION
Test Outer Model
Table 1. Test Validity convergent validity And discriminant validity

Outer loadings - Matrix

	X1.	X2.	X3.	Y.
X1.1	0.819			
X1.2	0.792			
X1.3	0.716			
X1.4	0.712			
X1.5	0.832			
X2.1		0.734		
X2.2		0.786		
X2.3		0.716		
X2.4		0.785		
X2.5		0.814		
X3.1			0.743	
X3.2			0.753	
X3.3			0.807	
X3.4			0.752	
X3.5			0.826	
Y.1				0.814
Y.2				0.776
Y.3				0.763
Y.4				0.775
Y.5				0.786

This stage consists of two criteria for assessing the validity test, namely convergent validity and discriminant validity. validity . Validity convergent model measurement with indicator reflexive assessed based on the correlation between item component scores calculated using SmartPLS. Individual reflexivity measurement is declared high if the loading factor value exceeds 0.6 (Prasetyo et al., 2021).

The results of data processing with SmartPLS can be seen in the table above. The outer model value or construct correlation meets convergent validity because the indicator has a loading factor value > 0.6.

Table 2. Discriminant Validity

	X1.	X2.	X3.	Y.
X1.1	0.819	0.695	0.657	0.645
X1.2	0.792	0.639	0.591	0.677
X1.3	0.716	0.575	0.570	0.564
X1.4	0.712	0.573	0.575	0.578
X1.5	0.832	0.743	0.695	0.641
X2.1	0.546	0.734	0.545	0.589
X2.2	0.687	0.786	0.604	0.607
X2.3	0.579	0.716	0.496	0.510
X2.4	0.699	0.785	0.658	0.678
X2.5	0.678	0.814	0.645	0.696
X3.1	0.577	0.560	0.743	0.542
X3.2	0.587	0.561	0.753	0.609
X3.3	0.628	0.679	0.807	0.719
X3.4	0.625	0.516	0.752	0.603
X3.5	0.680	0.667	0.826	0.623
Y.1	0.646	0.666	0.654	0.814
Y.2	0.662	0.640	0.607	0.776
Y.3	0.625	0.598	0.630	0.763
Y.4	0.624	0.640	0.623	0.775
Y.5	0.580	0.616	0.622	0.786

Based on table on can seen that mark loading factor For every indicators of each variable have value higher compared with correlation indicator from variables Which other, so can concluded that study This own construct high discriminant validity.

Composite reliability And Average Variance Extracted (AVE)

Another method for assessing *discriminant validity* is to compare the *square root of Average Variance Extracted* (AVE) value for each construct with the correlation between other constructs in the model. Validity and reliability criteria can also be seen from the reliability value of a construct and the AVE value for each construct. construct. Construction said to have reliability which is high if the value is 0.70 and AVE is above 0.50 (Sudirman et al., 2020).

Table 3. Average Table Variance Extracted (AVE)

Construct reliability and validity - Overview

	Cronbach's alpha	Composite reliability (rho_a) ▲	Composite reliability (rho_c)	Average variance extracted (AVE)
X2.	0.826	0.832	0.878	0.590
X1.	0.834	0.840	0.883	0.602
X3.	0.835	0.842	0.884	0.603
Y.	0.842	0.843	0.888	0.613

Based on the table above, it can be seen that *the Composite Reliability value* has a value above 0.70 Similarly, the *Average Variance Extracted (AVE)* value for each construct is above 0.50. Thus, all constructs meet the reliable criteria according to the recommended criteria.

Test Inner Model

Testing inner model done For see connection between construct, mark significance and *R-Square* from model study. Model structural evaluated with use *R-Square* for construct dependent test t as well as significance from coefficient parameter track structural. After modifying the model to obtain the best model, the following structural model was obtained (Prasetya et al., 2022):

Table 4. R Research square

R-square - Overview

	R-square	R-square adjusted
X2.	0.729	0.723
Y.	0.745	0.736

In evaluate model with PLS started with looking at R-square for each dependent variable. Table on is results estimate R-Square with use SmartPLS. R-square and Adjusted R-square are statistical measures used to evaluate how well a regression model fits the data.

1. R-square (0.745) show proportion variance on variables dependent variable (Y) that can be explained by the independent variables in the model. This means that 74.5% of the variation in Y can be explained by the model.
2. Adjusted R-square (0.736) is the R-square value adjusted for the number of predictor variables and the amount of data. This value provides a more accurate picture of the model's ability when there are many variables, as it reduces the influence of insignificant variables. In this case, the adjusted R-square value is 73.6%, slightly lower than the R-square, indicating the model's explanatory power after adjustment.

Values This show that model the including model Which Enough Good because it is able to explain most of the variance of variable Y (Atik et al., 2023).

Results Analysis Hypothesis in a way direct

The results of the hypothesis testing were obtained from analysis using Smart PLS. The testing conducted was a direct test between the independent and dependent variables, followed by a test analysis:

Table 5. Results Table Path Coefficient (Testing direct)

Path coefficients - Mean, STDEV, T values, p values

	Original sample (O)	Sample mean (M)	Standard deviation (ST...	T statistics (|O/STDEV|)	P values
X1. -> X2.	0.600	0.599	0.084	7.113	0.000
X1. -> Y.	0.246	0.244	0.145	1.690	0.091
X2. -> Y.	0.335	0.335	0.110	3.037	0.002
X3. -> X2.	0.295	0.296	0.092	3.203	0.001
X3. -> Y.	0.346	0.346	0.119	2.911	0.004

In PLS testing statistically every connection Which Hypothesized testing is carried out using simulation. In this case, the *bootstrap method is used* on the sample. Testing with bootstrap Also intended For minimize problem research data abnormalities. Test results using *bootstrapping* from the analysis PLS are as follows (Suhartono et al., 2023):

Training (X1) to Performance Employee (Y):

The path coefficient value of 0.248 indicates that training has a positive influence. to performance employee; It means improvement training tend improve performance. However, the t-statistic value (1.744) with *a p-value of* 0.081 indicates that this effect is not statistically significant at the 5% level of significance. This means that the effect of training is not strong enough or convincing enough to significantly explain changes in employee performance in this

model (Fahmi et al., 2022).

Technology Information (X2) to Performance Employee (Y):

The path coefficient of 0.335 indicates a fairly strong positive influence; the better the utilization of information technology, the better employee performance will be. t-statistic 3.107 with *p-value* 0.002 show that influence This is statistically significant. Thus, information technology has been shown to play a significant role in improving employee performance.

Allowance Addition Income Employee (X3) to Performance Employee (Y):

The path coefficient of 0.346 indicates a positive and somewhat stronger effect than the other variables. The t-statistic of 2.982 and *p-value of* 0.003 also indicate a statistically significant effect . This means that increasing additional income benefits can significantly improve employee performance (Sitopu et al., 2021).

Conclusion :

A. Training (X1) has a positive influence but has not been proven to be significant in improving employee performance in this study.
B. Information Technology (X2) and Additional Income Allowance (X3) both have a statistically significant positive influence on employee performance. This means second variables This very important For noticed in effort improve employee performance.

Results Test Hypothesis through variables *intervening*

The results of the hypothesis testing were obtained from the analysis using Smart PLS. The testing conducted was an indirect test, namely through intervening variables between the independent and dependent variables as follows:

Table 6. Results Table Testing through variables intervening

Specific indirect effects - Mean, STDEV, T values, p values					
	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
X1. -> X2. -> Y.	0.201	0.200	0.072	2.795	0.005
X3. -> X2. -> Y.	0.099	0.100	0.049	2.032	0.042

Research has found that training has a positive influence on employee performance, However influence the Not yet significant in a way statistics (mark t=1.744, p=0.081). This matter in line with theory Dessler Which state training play a role in Improving employee skills and productivity. Hasibuan (Efendi et al., 2020) also emphasize training as a means of developing competencies that can increase work efficiency and motivation. Training indicators such as material quality, relevance, duration, and management support, as revealed by Mangkunegara also explain training effectiveness. Descriptive data shows quite good employee participation in training, supporting training's role in improving performance. However, statistical results indicate the need for further improvement to enhance its impact. Previous research, such as that of Wulandari reinforces the importance of training in improving performance, albeit in a different context.

Effective training can improve employees' understanding and utilization of information technology, which in turn improves employee performance. This shows that investment in training that focuses on information technology can have a significant positive impact.

The results show that training has a positive effect, but it is not yet statistically significant. This could be due to several important factors:

1) Training Quality: Respondents stated that regarding the indicators of material quality, training relevance, and training duration, some employees agreed that the training

was adequate, but some considered the material less relevant or the duration less than optimal. Matter This cause training Not yet maximum push improvement performance because training must be truly tailored to the work needs and context of the employee so that the impact is felt significantly.

2) Implementation of New Skills: Although employees feel that training improves their abilities, And flavor believe self (indicator training), realization implementation skills that studied to in work daily Not yet optimal in a way consistent. Factor This explains why the training's impact is not strong enough. Training development needs to be tailored to real challenges. in the field so that skills can be directly practiced effectively.

3) Management Support and Work Environment: Several respondents indicated that management support for reinforcing training outcomes remains uneven. Without strong encouragement and oversight from leadership, training becomes a mere formality without a significant impact on performance.

Based on these indicators, training improvement strategies should focus on increasing relevance. material, evaluation post training, as well as providing *feedback* Which intensive so that training not only increases theoretical knowledge but also application in the field.

The conclusion of this discussion is that the hypothesis stating that training has a positive effect on employee performance is accepted in terms of direction of influence (positive), but is rejected in terms of statistical significance because the t value (1.744) and p (0.081) indicate that the effect of training is not statistically significant at the 95% confidence level.

This is supported by the finding that although training improves employee understanding and skills, factors such as the quality of the training materials that are not fully relevant, the less than optimal application of the skills learned, and uneven management support are obstacles, so the effect is not strong enough to produce statistically significant performance improvements. In other words, training does play a role in improving employee performance, but it needs improvements in the content, relevance, evaluation, and practical application to achieve a significant impact (Primandaru et al., 2018).

Other studies that found positive and significant effects emphasized the importance of the quality of training and work environment support, so improvements in these aspects could turn the current results from only positive but not yet significant into statistically significant ones. So:

1) Hypothesis of Positive Effect of Training on Performance: Accepted
2) Hypothesis of Statistical Significance of the Effect of Training on Performance: Rejected

This hypothesis reflects the need for improvement and adjustment of training programs so that their impact on employee performance is more optimal and statistically significant. The analysis showed a positive and significant impact of information technology on employee performance (t=3.107, p=0.002). Information technology simplifies and accelerates work processes, increasing efficiency, transparency, communication, and collaboration among employees. IT skills and training also increase motivation and comfort in using technology, all of which contribute to significantly improved employee performance.

The hypothesis of a positive and significant influence of information technology on employee performance is accepted.

Overall, the effect of the Employee Supplemental Income Allowance (TPP) was also positive and significant (t=2.982, p=0.003), with satisfaction, fairness, and transparency in the provision of the allowance driving motivation, loyalty, and improved performance. Despite challenges such as budget constraints, the TPP had a strong positive effect on employee performance.

The hypothesis of a positive and significant influence of TPP on employee performance is accepted.

The three factors—training, information technology, and TPP—simultaneously significantly influence employee performance, with an R-square value of 0.745, meaning 74.5% of the performance variation can be explained by the three factors together. Training as capacity building, IT as an efficient work tool, and TPP as a motivational incentive create a conducive work environment for optimal productivity (Purnamasari et al., 2021).

The hypothesis of the simultaneous influence of training, IT, and TPP on employee performance is accepted. Training and TPP also have an indirect effect on employee performance through information technology as an intervening variable (t-values of 2.795 and 2.032, respectively, significant). Training improves employee IT skills, and TPP motivates optimal IT use, so information technology becomes an important mediator linking the effects of training and financial incentives to employee performance (Zahrah Fajriya et al., 2022).

The hypothesis of the indirect effect of training and TPP on performance through IT is accepted. So that :

1. Information technology, TPP, and training each have a positive and significant influence on employee performance.
2. These three variables together explain most of the variation in employee performance.
3. IT plays an important role as a mediator in strengthening the effects of training and TPP on performance (Hustia, 2020).

Continuous investment and management in IT, training, and TPP are crucial to improving and maintaining employee performance in the digital era (Hastini et al., 2020)

CONCLUSION

The following are conclusions based on research on the influence of training, information technology, and additional employee income allowances on employee performance at the Regional Secretariat Agency of East Kutai Regency:

1) Influence Training to Performance Employee. Training influential positive towards performance employee, However influence the is not statistically significant. This indicates that while training can improve skills and productivity, its effectiveness needs to be improved to have a real impact on employee performance. So:
   1) Hypothesis of Positive Effect of Training on Performance: Accepted
   2) Hypothesis of Statistical Significance of the Effect of Training on Performance: Rejected
   This hypothesis reflects the need for improvement and adjustment of training programs so that their impact on employee performance is more optimal and statistically significant.
2) Influence Technology Information to Performance Employee. The use of information technology has a positive and significant impact on improving employee performance. Employees' ability to apply IT, supported by a robust system, can accelerate and simplify task execution, thereby increasing productivity. So, the hypothesis of a positive and significant influence of information technology on employee performance is accepted.
3) The Influence of Employee Additional Income Allowance (TPP) on Employee Performance The provision of TPP has a positive and significant influence on employee performance, functioning as motivator And award Which increase motivation, loyalty, and employee productivity. Thus, the hypothesis of a positive and significant influence of TPP on employee performance is accepted and strengthens the importance of fair and transparent allowance management as part of a strategy to improve employee performance.
4) The Simultaneous Effect of Training, Information Technology, and TPP on Employee

Performance variables the in a way together own influence significant in explaining variation performance employee. Model study Enough strong For describes the factors that influence employee performance in the agency environment. Thus, this research model is strong and the hypothesis of the simultaneous influence of the three variables on employee performance is accepted according to the theory and the latest empirical results.

5) Role Technology Information as Intervening Variables. Training and TPP not only have a direct impact, but also indirectly through increasing the use of information technology which then has an impact on employee performance. Thus, the hypothesis of the indirect influence of training and TPP on performance through information technology is accepted

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