

# **The Effect Of Budget Participation On The Performance Of Regional Apparatus Organizations (OPD) With Regional Government Information System (SIPD) As A Moderating Variable (Empirical Study In Maluku Provincial Government)**

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## **Abstrak:**

*To empirically analyze the influence of budget participation, to empirically analyze the influence of budget participation on the performance of Regional Apparatus Organizations (OPD) in the Maluku Provincial Government on the performance of Regional Apparatus Organizations (OPD) in the Maluku Provincial Government. The census sampling method was used to obtain 180 employees as respondents and data analysis was carried out using (SPSS). the results of the study indicate that budget preparation participation has an effect on the performance of regional apparatus organizations (OPD), a significant positive effect of the implementation of the regional government information system (SIPD) on the performance of regional apparatus organizations, so that the hypothesis proposed in this study is accepted, the implementation of the regional government information system (SIPD) has a significant positive effect in moderating the influence of budget participation on the performance of regional apparatus organizations, so that the hypothesis proposed in this study is accepted. The results show a positive influence of the moderating variable of the regional government information system (SIPD) on the relationship between budget participation and the performance of regional apparatus organizations. This means that the regional government information system (SIPD) is in line with the relationship between the two variables. If the regional government information system (SIPD) is implemented well, budget participation will be higher and have an impact on the better performance of regional apparatus organizations. budget participation on employee performance is utilized in this study*

**Say key:** *budget participation, organizational performance, local government information systems*

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## **I. Introduction**

**Regional autonomy is basically an instrument in the implementation of state development, so that the goals of the state, namely related to public welfare, can be achieved easily (Tahar & Kuncahyo, 2020).**

The government system that is the basis for the implementation of government is a decentralized government system as a manifestation of regional autonomy, meaning that all central government affairs are given authority to regional governments to carry out their own government affairs. This is regulated in Law Number 32 of 2004 concerning regional government which is a revision of the previous law, namely Law Number 22 of 1999. Law No. 25 of 1999 has been refined by Law Number 33 of 2004 concerning the balance of central government finances to regional governments.

The issue of regional government performance is currently in the public spotlight because it has not shown good results felt by the people. The people demand that the government has good performance in carrying out its duties and responsibilities as a manifestation of the concept of regional autonomy. This demand for good performance occurs in almost all governments along with the concept of regional autonomy and the establishment of laws and regulations related to government management. Performance is the output or result of activities or programs that will or have been achieved in connection with the use of the budget with measurable quantity and quality (Minister of Home Affairs Regulation Number 13 of 2006 Article 1).

Performance is a measure of achievement or results in managing and running an organization which is related to everything that will, is and has been done by the organization within a certain period of time. Performance assessment in the government is very important to be carried out in order to improve the quality of public services and evaluate the performance of the previous period, so that it can be used as a basis for formulating government strategies for the next period. Public sector performance assessment is carried out to

fulfill three things, namely: helping to improve government performance, allocating resources and decision making, realizing the accountability of public organizations and improving institutional communication. Public sector performance measurement is used to assess the achievements of leaders and the organizational units they lead, and to assess the accountability of organizations and leaders in producing better public services (Sarmigi & Maryanto, 2020).

Rivito & Mulyani (2019) stated that local government performance is a description of the level of achievement of goals or targets as a description of the vision, mission, and strategy of local government agencies that show the level of success or failure in implementing activities in accordance with the main objectives of the government, its duties and functions. Government performance is a reflection of the success of a government in running its government in a certain period.

Government performance can be measured by participation in budgeting from lower-level officials. The budget functions as a performance assessment tool, with budget participation it is expected that the performance of local government officials will increase because the budget is used as a control system to measure performance. Budget participation is the extent to which individuals are involved and influenced in determining and compiling the budget in their section or section, both periodically and annually. The process of compiling the local government budget is a very complicated stage that involves government work units such as institutions, one form of manifestation of this involvement is budget participation (Zeyn & Nuraeni, 2023).

An effective budget when prepared in a participatory manner involves the executive as the budget implementer and the legislature as the budget supervisor. However, budget participation is also inseparable from the opportunistic behavior of both parties. A budget prepared in a participatory manner makes it easier for budget implementers to realize it. The high/low performance of a regional government can also be measured from the achievement of the realization of the regional revenue and expenditure budget. The budget is one of the important subdimensions of the input indicator in performance measurement. Every regional government certainly needs a budget to be able to realize every program that has been prepared.

## **II. Literature Review**

### **Goal-Setting Theory**

This study uses the goal-setting theory proposed by Locke (1968) as the main theory (grand theory). Goal-setting theory is a form of motivational theory based on the premise that a person has needs that can be remembered or thought of as certain outcomes or goals that are expected to be achieved. Goal-setting theory emphasizes the importance of the relationship between the goals set and the performance produced. The basic concept is that someone who is able to understand the goals expected by the organization, then this understanding will affect their performance behavior.

This theory explains the relationship between the goals set and performance. With the basic concept that someone who understands the goals of the organization will influence work behavior. The implication of goal setting theory in this study is to achieve optimal managerial performance where there must be a match between individual goals and organizational goals. Because individual performance will also affect the managerial performance of an organization. By using the goal setting theory approach, good employee performance in organizing public services is identified as the goal. While the budget participation variable and the implementation of local government information systems are the determining factors. The higher the determining factor, the higher the possibility of achieving the goal.

### **Contingency Theory**

According to Etzioni (1985), contingency theory is also called interest theory, environmental theory or situation theory. Contingency theory is based on the idea that organizational management can run well and smoothly if organizational leaders are able to pay attention to and solve certain situations being faced and each situation must be analyzed by itself. The contingency approach or situational approach is a view that the best management techniques that contribute to achieving organizational goals may vary in different situations or environments.

Contingency theory is adopted to evaluate the effectiveness of budgeting participation on the performance of local government officials. Researchers have suggested that the effectiveness of participatory budgeting depends on organizational contextual factors and employee psychological traits (Nazaruddin, 2018). In budgeting participation, the use of contingency theory has long been a concern for researchers.

The contingency approach aims to see the relationship between contextual variables (contingency) with the design of the management accounting system and to evaluate the effectiveness of the relationship between two variables, namely the relationship between independent and dependent variables in this case the relationship between budget participation and OPD performance. The contingency approach allows for other variables that act as moderating or intervening factors that influence the relationship between budget participation and OPD performance. In this study, the contingency variable used is the local government information system.

### III. Research Methodology

#### Types of research

The type of research that will be used in this study is an explanatory type. In other words, this study attempts to explain the causal relationship between variables through hypothesis testing. This study will analyze whether or not there is an influence of the relationship between the independent variables, namely; budget participation (X), and the regional government information system (SIPD) (Z) as a moderating variable on the dependent variable, namely; performance of regional apparatus organizations (Y).

The type of data in this study is subject data, namely research data in the form of opinions, attitudes, experiences or characteristics of a person or group of people who are the subjects of research (respondents). The data sources used in the study are primary data in the form of opinions, attitudes, experiences or characteristics of respondents (subjects) of research and the instrument used is a questionnaire or survey.

#### Location, Object and Time of Research

This research was conducted in Ambon City, while the object of research was the Regional Apparatus Organization (OPD) within the Maluku Provincial Government. The research period was 3 months.

#### Data Types

The type of data in this study is the type of subject data obtained in the form of opinions, attitudes, experiences and characteristics of respondents who are the subjects of the study. The primary data obtained is the result of filling out questionnaires by respondents selected based on sampling techniques.

#### Population, Sample and Sampling Techniques

##### Population

General or common areas in which there are objects or subjects with certain qualities or characteristics that have been determined by researchers, (Sugiyono, 2017). The research population is all employees in the Regional Apparatus Organization (OPD) within the Maluku Provincial Government, which is 42 Regional Apparatus Organizations (OPD).

##### Sample

The sample is part of the research population (Sugiyono, 2017). The sample of this study is civil servants in each Regional Apparatus Organization (OPD) who are directly involved in the budget preparation process.

##### Sampling Techniques

The sampling technique used is *purposive sampling*. The sampling technique with the *purposive sampling method* is, sampling with certain considerations. The following are the criteria for the sampling technique with *purposive sampling* as below:

1. Structural officials who serve as head of department/agency, secretary/secretary equivalent, head of division/head of sub-division/head of sub-division for planning and finance,
2. Employees at the Maluku Provincial Government OPD who participated in budget preparation,
3. Employees who have worked for at least 1 year.

##### Method of collecting data

The data collection method used in the study is a survey method using a research questionnaire. A questionnaire is a set of questions that are systematically arranged so that the same questions can be asked to each respondent. This research questionnaire was submitted directly to respondents, namely employees at the Regional Apparatus Organization (OPD) within the Maluku Provincial Government. The questionnaire created uses a Likert scale.

### IV. Research Result

#### The Influence of Budget Participation on the Performance of Regional Apparatus Organizations (OPD).

The first hypothesis proposed in this study is "budget participation has a positive effect on the performance of regional apparatus organizations (OPD)". The results of hypothesis testing through the statistical t-test show that the budget participation variable has a positive effect with a coefficient value of 0.390 or 30%. In addition, the probability value of 0.003 is smaller when compared to the degree of significance used, which is 0.05. This means that there is a positive and significant effect of budget participation on the performance of regional apparatus organizations (OPD) so that the hypothesis proposed in this study is accepted.

The results show a positive influence between budget participation and the performance of regional apparatus organizations (OPD), which means that the relationship between the two is in the same direction. This means that the higher the participation of government officials in the budgeting process, the greater the

performance of regional apparatus organizations (OPD) of the Maluku Provincial Government. Conversely, if budget participation is low, it will also have an impact on the declining performance of regional apparatus organizations (OPD) of the Maluku Provincial Government. Furthermore, there is a significant influence, meaning that budget participation has a major influence on the performance of regional apparatus organizations (OPD) of the Maluku Provincial Government.

Budget participation of apparatus in OPD within the Maluku Provincial Government tends to be high. This is proven by the results of the descriptive statistical analysis test of data which shows the actual average value of the variable of 22.91, which is greater than the theoretical average value of 18. The results show that apparatus in OPD in the Maluku Provincial Government tend to discuss the RKA-SKPD proposal initiated together with the Head of SKPD as the Budget User Officer/Regional Goods User and the Coordinator of Regional Financial Management/Regional Secretary and are active in providing reasons for the revision of the RKA-SKPD initiated according to the assumptions of changes to the APBD. In addition, being involved in determining the priorities and temporary budget ceilings for the SKPD work and budget plan and documentation of the implementation of the SKPD budget, has an influence in determining the final value of the SKPD Work and Budget Plan and the SKPD Budget Implementation Document, contributing to the planning process, determination and implementation of the SKPD Work and Budget Plan and the SKPD Budget Implementation Document. Good budget participation has an impact on the increasingly good performance of regional apparatus organizations.

Budget participation as a process where subordinates or budget implementers are given the opportunity to be involved and have a major influence in the budget preparation process. This means that the higher the participation in the budget preparation process, the better the performance of the regional apparatus organization. The results of this study support previous research conducted by Cholifah and Jaeni (2023) in their research stating that budget participation has a positive and significant effect on organizational performance. Other studies show the same thing, namely Pribadi and Biduri (2023) where the results of the study show that budget participation has an effect on the performance of regional apparatus organizations (OPD).

### **The Impact of the Implementation of the Regional Government Information System (SIPD) on the Performance of Regional Apparatus Organizations (OPD).**

The second hypothesis proposed is "the implementation of the regional government information system has a positive effect on the performance of regional apparatus organizations (OPD)". The results of the hypothesis test show that the variable of the implementation of the regional government information system (SIPD) is positively related with a coefficient value of 0.335 and a probability value of 0.000. If measured with a significant degree used of 0.05, it can be concluded that there is a significant positive effect of the implementation of the regional government information system (SIPD) on the performance of regional apparatus organizations, so that the hypothesis proposed in this study is accepted.

The results show a positive relationship between the implementation of local government information systems and the performance of regional apparatus organizations (OPD). This means that the role of implementing local government information systems is in line with the performance of regional apparatus organizations (OPD). If the local government information system is implemented properly, it will have an impact on the increasingly good performance of regional apparatus organizations (OPD). Conversely, if the local government information system is not implemented properly, it will have implications for the decline in the performance of regional apparatus organizations (OPD). In addition, a significant influence shows that the local government information system has a major influence on the performance of regional apparatus organizations (OPD).

The implementation of the regional government information system is an innovation issued by the Ministry of Home Affairs which is regulated by Permendagri Number 70 of 2019 which has been in effect since September 27, 2019 to replace the regional management information system (SIMDA) (Tumija, Hendra, & Marja, 2023). The regional government information system contributes positively to the quality of regional government performance. Supported by agency theory where the regional government as an agent is responsible to the principal in this case the form of performance accountability. To fulfill these obligations, the regional government must be able to demonstrate quality performance. The Implementation of the Regional Government Information System can reduce errors or fraud in regional financial management, so that it can produce quality performance and can be useful information for users.

The results of the descriptive statistical analysis of the regional government information system variables show an average actual variable value of 46.40 and when compared with the variable indicators, the average respondent stated that they agreed with the statement of the indicator in question. This indicates that the apparatus in the OPD tends to feel that the contents of the SIPD information are in accordance with user needs, SIPD displays information that is easy to understand and complete. The contents of the information in SIPD are very clear and in accordance with the rules, SIPD has provided accurate and correct information, SIPD always displays the appropriate web page when users click on each link in SIPD, SIPD presents complete and relevant

information, SIPD is very easy to use and easy to access from anywhere and anytime, the information that users need is quickly obtained through SIPD, SIPD always displays the latest information and SIPD has timeliness in presenting information.

The application of information systems and technology in local government is the implementation of the Regional Government Information System carried out to improve the quality of regional management digitally both in financial management and public services. When the apparatus at the OPD in the Maluku Provincial Government feels that the SIPD application is very helpful in facilitating government apparatus both in the budget preparation process and financial management, the performance of the OPD in the Maluku Provincial Government will improve. This result is in line with previous research conducted by Paet and Soleh, (2023) where the results of the study stated that with the SIPD system, reporting can be done in a timely manner and can produce greater output than its input, the regional government information system (SIPD) has increased the quality of financial reports. The increase in the quality of reports is marked by a better administrative process than before. where the process after using SIPD is more neatly arranged.

### **The Influence of the Implementation of Regional Government Information Systems as a Moderating Variable on the Relationship between Budget Preparation Participation and the Performance of Regional Apparatus Organizations (OPD).**

The third hypothesis proposed is "The implementation of the regional government information system moderates the relationship between budget participation and the performance of regional apparatus organizations (OPD)". The test results show that the variable of the implementation of the regional government information system (SIPD) as a moderating variable in influencing the relationship between budget participation and the performance of regional apparatus organizations (Interaction) is positively related with a coefficient value of 0.030 with a probability value of 0.000 and if measured with a significant degree used is 0.05, it can be concluded that the implementation of the regional government information system (SIPD) has a significant positive effect in moderating the influence of budget participation on the performance of regional apparatus organizations, so that the hypothesis proposed in this study is accepted.

The results show a positive influence of the moderating variable of the regional government information system (SIPD) on the relationship between budget participation and the performance of regional apparatus organizations. This means that the regional government information system (SIPD) is in line with the relationship between the two variables. If the regional government information system (SIPD) is implemented properly, budget participation will be higher and have an impact on the better performance of regional apparatus organizations. Conversely, if the regional government information system (SIPD) is not implemented properly, budget participation will be minimal and the performance of regional apparatus organizations will decline. In addition, a significant influence shows that the implementation of the regional government information system (SIPD) can strengthen the relationship between budget participation and the performance of regional apparatus organizations.

This regional government information system is very good because it can contain information on regional development planning, regional financial information, and information containing information on regional government guidance and supervision. The application of information and technology systems in regional governments is the implementation of the Regional Government Information System which is carried out with the aim of improving the quality of regional management digitally, both in financial management and public services. This is related to strengthening the policies that underlie the implementation of SIPD through amendments to the Minister of Home Affairs Regulation Number 70 of 2019 concerning the Regional Government Information System (SIPD). Of course, the implementation of the regional government information system will facilitate government officials in the budget preparation process. When the budget preparation process is carried out properly, the goal of improving OPD performance will be achieved. The results of this study are in line with previous research conducted by Nadir, Tawakkal, Yusrianti and Arsyad, (2021) showing the results of the interaction between budget preparation participation and moderation variables Local government information systems significantly affect the performance of local government units.

## **V. Conclusion**

### **Conclusion**

The purpose of this study is to empirically analyze the influence of budget participation on the performance of Regional Apparatus Organizations (OPD) in the Maluku Provincial Government, empirically analyze the influence of budget participation on the performance of Regional Apparatus Organizations (OPD) in the Maluku Provincial Government and to empirically analyze the influence of the implementation of the regional government information system (SIPD) as a moderating variable on the relationship between the influence of budget participation and the performance of Regional Apparatus Organizations (OPD) in the Maluku Provincial Government. The results of testing the responses of 180 respondents provide research conclusions, including:

1. The budget participation variable has a significant positive effect on the performance of Regional Apparatus Organizations (OPD) in the Maluku Provincial Government. This is proven by the t-statistic test which shows The budget participation variable is positively related to significant values below the degree of significance used, so it is concluded that the influence of the budget participation variable on the performance of Regional Apparatus Organizations (OPD) is accepted.
2. The variable of the implementation of the regional government information system (SIPD) has a significant positive effect on the performance of the Regional Apparatus Organization (OPD) in the Maluku Provincial Government. This is proven by the t-statistic test which shows The variable of the implementation of the regional government information system (SIPD) is positively related to significant values below the degree of significance used, so it is concluded that the influence of the variable of the implementation of the regional government information system (SIPD) on the performance of the Regional Apparatus Organization (OPD) is accepted.
3. The implementation of the regional government information system (SIPD) strengthens the influence of budget participation on the performance of Regional Apparatus Organizations (OPD). This is proven by the results of hypothesis testing which show that the interaction variable is positively related to a significant value. below the significant degree used, so it is concluded that the variable of the regional government information system (SIPD) moderates the influence of budget participation on the performance of the Regional Apparatus Organization (OPD) is accepted.

#### Research Implications

The results of empirical testing produced in this study , has implications, both theoretical implications and practical implications.

#### Theoretical Implications

The theoretical implications that can be taken from this study are towards the development of research findings related to public sector accounting. Many factors can affect the performance of regional apparatus organizations (OPD) including budget participation and the implementation of regional government information systems (SIPD) . Furthermore, the results of this study also encourage the direction of accounting research , especially public sector accounting , to further analyze other variables that can affect the performance of regional apparatus organizations (OPD) .

#### Practical Implications

The results of this study are input and evaluation material for the Maluku Provincial Government for further... paying attention to the importance of increasing OPD performance through budget participation by the apparatus and increasing understanding of the regional government information system (SIPD). This will have an impact on the increasingly better performance of regional apparatus organizations (OPD).

#### Limitations

Although the research has been completed, the researcher realizes that there are still limitations, including; Research data was obtained from distributing questionnaires to respondents, which were collected within a specified time period based on the agreement between the researcher and the respondents. Therefore, it is possible that there are respondents who are not serious in answering the questionnaire statements.

#### Suggestion

Research suggestions that can be used as considerations and input for improving the performance of regional apparatus organizations and as guidelines for conducting further research include :

1. Further researchers can add several variables that may influence the performance of regional apparatus organizations such as; motivation variables, organizational culture, budget clarity, budget targets that may have an influence on the performance of regional apparatus organizations (OPD).
2. The results of this study are also expected to contribute to improving the performance of regional apparatus organizations (OPD). In addition, it is also to complement previous studies, so that this study can be used as a reference and driver of development in the future.
3. The Maluku Provincial Government can improve the performance of regional apparatus organizations (OPD) by: Increasing the participation of apparatus in the budgeting process. and increasing understanding of the local government information system (SIPD). The local government information system (SIPD) can play its role as a mediator in supporting budget participation.

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