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THE EFFECT OF BUDGETING PARTICIPATION AND ORGANIZATIONAL COMMITMENT ON THE PERFORMANCE OF LOCAL GOVERNMENT INSTITUTIONS



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Abstract

The study aims at determining the effect of budgetary participation and organizational commitment on the performance of local government institutions in Subang District SKPD. The sampling technique used was a survey method with a descriptive and verification approach with a type of questionnaire distributed to 23 SKPD in Subang Regency. Participation in budgeting had a significant effect on the performance of local government institutions while organizational commitment also had a significant effect on the performance of local government institutions in the SKPD of Subang Regency Government.

INTRODUCTION

As a public sector organization, the government is required to implement good performance in carrying out its duties and responsibilities. Claims would do good government performance that occurred in almost all governments along with the implementation of the concept of regional autonomy and the establishment of related legislation with government management (Fifit, 2016). Regional autonomy was a form of reform that expected good governance. It is characterized by transparency and accountability (P. Haryoso, 2019).

According to Law Number 32 of 2004 concerning Regional Government and lastly updated by Law Number 23 of 2014 concerning Regional Government, the region is given autonomy or authority to the region to take care of its household affairs and accompanied by demands for democratization that had become a global phenomenon, including in Indonesia. Government regions are required to have performance oriented to the interests of the community and encourage the government to always be responsive to environmental demands by striving to provide the best service in a transparent and quality manner as well as there was a division of tasks (Mesa, 2013).

The performance of local government agencies is an illustration of the achievement of government goals and objectives as an elaboration of the vision, mission and strategy agency that indicated the level of success or failure in the implementation of activities determined by the local government following the programs and policies that have been established (Ministry of Finance, 2014). Successful government performance can be assessed from development in the fields of economy, politics, society and culture. The wider community assessed the success of development in the economic sector which was manifested in infrastructure development. Development meant not only an emphasis on acceleration and success in the economic field but included reorganization, system-wide renewal, economic activity and social welfare of people's lives (Sumadi, 2021).

Phenomenons related to the performance of local government agencies are outlined in the Report Performance Accountability of Government Agencies (LAKIP) Subang Regency Government from 2017 to 2019 received the B predicate given by the Ministry of Education and Culture Empowerment of State Apparatus and Bureaucratic Revolution (Kemenpan RB). Predicate B obtained by the Subang Regency Government showed that infrastructure development and spatial planning that have not been qualified, especially in the construction of roads, bridges, irrigation, drainage and other supporting infrastructure which was not maximized. (Husaeni, 2020).

Predicate B also showed that there were still many shortcomings from the Government of Subang Regency which is felt to be unsatisfactory to the people of Subang Based on Central Bureau of Statistics data in 2017 Human Development Index (IPM) was also far lower than the average HDI in West Java, which was at 70.69. While HDI Subang Regency in 2017 was 67.73, infrastructure development can also be said far from the desired expectation, from PUPR Service data from 1,054.50 km in total the length of the road, the damaged road conditions are about 38.9% or about 400 km are still damaged, The results showed that the Subang community in terms of government performance, infrastructure development, economy, public services, health and education still below the expectations that people wanted. In addition, in the Subang Regency community still relatively difficult to get a job. As a result, the number of open unemployment in the area was also still quite high.

Government performance can be measured by participation in budgeting from lower level apparatus. The budget served as a performance appraisal tool, with budget participation, it is hoped that the performance of local government officials would improve because the budget is used as a control system for measuring performance (Restu Agusti, 2012). Participation in budgeting is the degree to which the involvement and influence of individuals in determining and compiling the existing budget in the division or part thereof, either periodically or yearly (M. Naffarin, 2017:11). The process of preparing the budget for local governments is a very complicated stage that involved government work units such as institutions like one form of embodiment of such involvement is participation in budgeting (Nazaruddin, 2012). In Government Regulation No 58 of 2005 concerning Regional Financial Management and updated to Government Regulation Number 12 of 2019 concerning Regional Financial Management, The Government Regulation aims at maintaining the three pillars of governance good regional finance, namely transparency, accountability and participation.

Phenomena related to budgetary participation are quoted from inonline.com stating that there was the actual use of the budget was still weak, as can be seen from the pattern of realization of the absorption of the Revenue and Expenditure Budget The Regional Budget (APBD) of Subang Regency in 2019. It was still quite low, which was new reached 68.93%. Several SKPDs are unable to realize their work following the target set. Among them, the Department of Public Works and Planning Space (PUPR) with a new absorption realization of 48.19%, the Department of Settlement and Housing at 46.61% and the Health Office at 52.91%. Weak activity planning was due to Subang Regency Government officials who were not ready the preparation of the budget plan. The Regional Secretary as the head of TAPD has not been able to play an active role in the budgeting process. Lack of communication and participation in the preparation of the budget caused the performance of SKPD not to be optimal, this results in a relatively low budget absorption. (Abdullah, 2019).

Organizational commitment is one of the internal factors that influenced managerial performance, in this case, government apparatus (Elviera, Sri Wahyu dan Hari Sukarno, 2021). Commitment showed strong belief and support for the values and goals (goals) to be achieved by the organization, for individuals highly committed. The achievement of organizational goals was an important thing that must be achieved and have a positive view and do what is best for the interests of the organization (Fibrianti & Riharjo, 2013: 109).

Organizational commitment is a measure of the extent to which government officials regions take sides with an organization and maintain their membership in an organization. If every employee had a strong commitment to providing the best performance for the State and the best service to the community, then the performance would increase (Nurhuda, 2015:22). According to Law No. 5 of 2014, Article 3 stated that the State Civil Apparatus (ASN) as a profession based on the following principles: a) Basic values; b) Code of ethics and code of conduct; c) Commitment, moral integrity, and responsibility to public service; d) Competencies required according to the field of work; e) Qualification academic; f) Guarantee of legal protection in carrying out their duties; and g) Professionalism of the position (Andriansyah, 2018).

Phenomenons related to organizational commitment quoted from focuspantura.com 2017 stated that there are many complaints from the public about the bad Subang Regency government apparatus services in providing public services. It made the Regent of Subang Regency disappointed and asked ASN to work well in serving the community following procedures. The Regent of Subang also stated that ASN must assist in providing services to the community such as ID cards, family cards, or other services without imposing fees (extortion) to the community. Less than optimal performance of the Subang Regency Government apparatus is caused by organizational commitment which was not good, there are still violations regarding the level of ASN attendance. Based on BKPSDM data, several ASNs have been reported absent from work for more than 30 working days without providing information and there were various violations related to speech, writing, and actions that did not comply with obligations and violate the prohibition of disciplinary provisions.

Participation in budgeting can increase subordinates' trust in the company and the feeling that they are involved with the company so that they would approve and commit to the company's budget. Thus, participation in budgeting would be able to increase organizational commitment and manager responsibility for achieving budget targets and goals which would affect managerial performance improvement (Hongren et al., 2009).

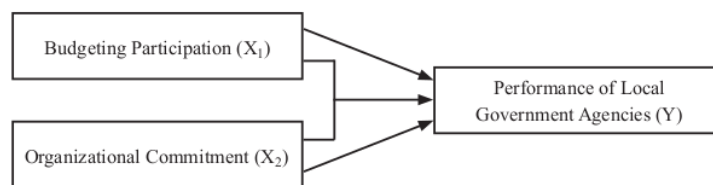


Figure 1. Research Framework

METHODS

In conducting this study, the authors described the research approach by applying descriptive and verification methods with empirical studies. This research approach aims to determine the relationship and influence of a variable on other variables. According to (Sugiyono, 2017:86), the descriptive method was a study conducted to determine the value of independent variables, either one or more variables (independent) without making comparisons or connecting with other variables. The descriptive method is used in this study to discuss the pros of budgetary participation, organizational commitment, and the performance of local government institutions in Subang District SKPD. The verification method used was a research method that tested the theory by hypothesis testing. Hypothesis testing is carried out using statistical calculations used to test the effect of variables X_1 and X_2 , on Y . Verification meant testing the theory by making a hypothesis whether it is accepted or rejected. The verification method used in this study was to determine the effect of budgetary participation and organizational commitment on the performance of local government agencies in Subang District SKPD.

The data obtained were then processed, analyzed and further progressed with the theoretical foundations that had been studied to conclude. While the analysis is carried out through quantitative approach that used relevant statistical methods to test hypotheses. For this reason, steps are taken starting from the operationalization of variables, the design of hypothetical measurements, and data collection methods. According to Sugiyono (2017:13), quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to research on certain populations or samples, data collection using research instruments, and quantitative or statistical data analysis, to establish hypotheses.

According to Sugiyono (2019:126), The research population was a generalization area consisting of objects/subjects that had certain quantities and characteristics determined by researchers to be studied and then conclusions drawn. According to Sugiyono (2017:127), The research sample was part of the number and characteristics possessed by the population. Sample measurement was a step to determine the size of the sample taken in carrying out the research. Determining the size of the sample can be done with statistics or based on research estimates. This sampling must be carried out in such a way that a sample was obtained by describing the representative population.

The population of this research is SKPD Subang Regency Government. The sampling technique used in this study uses the Nonprobability Sampling technique with the Saturated Sampling method. Therefore, the sample used in this study is the same as the population, namely 27 SKPD Subang Regency Government. The number of SKPDs in Subang Regency is as follows:

Table 1. Research Sample

No.	SKPD Subang Regency
1.	Communication and Informatics Office
2.	Livestock Office
3.	Health Office
4.	Library and Archive Office
5.	Fire and Disaster Relief Office
6.	Tourism, Youth and Sports Office
7.	Fishery Office
8.	Education and Culture Office
9.	Transportation Office
10.	Agriculture Office
11.	Social Office
12.	Environmental Office
13.	Food Security Office
14.	Public Works - Human Settlements and Spatial Planning Office
15.	Population and Civil Registration Agency
16.	Cooperatives, MSMEs Trade and Industry Office
17.	Community and Village Empowerment Agency
18.	Investment and Integrated One-Stop Service
19.	Settlement Area
20.	Manpower and Transmigration Office
21.	Civil Service Police and Fire Fighting Unit
22.	Regional Disaster Mitigation Agency
23.	Regional Revenue Office
24.	National Unity and Politics Agency
25.	Personnel Division and Human Resource Development Agency
26.	Management of Regional Revenue, Finance and Assets Agency
27.	Development of Planning Agency at Sub-National Level

The variables of this research consisted of 3 types of variables, which included: independent variables (budgeting participation and organization commitment), and a dependent variable (performance of local government agencies). The budgeting participation variable can be assessed as an approach by local government officials that can improve the performance of each member of the organization as an individual. With the preparation of the budget, it is hoped that each local government official would be able to improve his performance following predetermined targets (Agusti, 2012). The variable Organizational commitment was a psychological tool in running the organization so that the performance of the apparatus can be achieved as expected. High commitment from officials would have implications for attitudes to be responsible for the implementation of performance targets (Syarif, 2018).

In testing this hypothesis, the author determined it with a significant test, by establishing the null hypothesis (H₀) and the alternative hypothesis (H_a). To determine the form of the functional relationship between remote audit, the size of the client company, and audit fees, The author used multiple linear regression analysis. All hypotheses in this research were processed using multiple linear regression analysis.

RESULTS

Based on tests carried out using the SPSS program, each data and questionnaire question has been declared valid through a validity test conducted. The research variables are normally distributed and met the data normality test requirements with a significance > 0.05. The research variable was then subjected to a reliability test to measure the consistency of the research questionnaire used which met the reliability test criteria with a Cronbach's Alpha greater than 0.6. The results of multiple linear regression as presented in Table 2.

Table 2. Multiple Linear Regression Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	3.265	1.940		1.682	.099
	Budgeting Participation	.522	.201	.565	2.597	.015
	Organization Commitment	.402	.135	.422	2.977	.010

a. Dependent Variable: Performance of Local Government Agencies (Y)

Based on the results of multiple linear regression analysis between the independent variables and the dependent variable, the regression equation can be arranged as follows:

$$Y = 3.265 + 0.522X_1 + 0.402X_2 \dots\dots\dots(1)$$

The constant (a) of 3,265 indicated that the value of participation in budgeting and organizational commitment was equal to zero. The Performance of local government institutions was 3,265 in other words if the participation in budgeting and organizational commitment was very low, the performance of local government institutions was worth 3,265.

The regression coefficient (b) had a positive value of 0.522 indicating that each increase in budgeting participation by 1% was predicted to increase the performance of local government institutions by 0.522. This meant that the higher the budgetary participation was, the higher the Performance of local government institutions would be. The regression coefficient (b) had a positive value of 0.402 indicating that every 1% increase in organizational commitment was predicted to increase the performance of local government institutions by 0.402. This meant that the higher the organizational commitment was, the higher the performance of local government institutions would be.

Table 3. Correlation between Budgeting Participation and Organization Commitment on the Performance Of Local Government Institutions

		Performance of Local Government Agencies	Budgeting Participation	Organizational Commitment
Pearson Correlation	Performance of Local Government Agencies	1.000	.566	.613
	Budgeting Participation	.566	1.000	.691
	Organizational Commitment	.613	.691	1.000
Sig. (1-tailed)	Performance of Local Government Agencies	.010	.000	.000
	Budgeting Participation	.000	.	.000
	Organizational Commitment	.000	.000	.
N	Performance of Local Government Agencies	27	27	27
	Budgeting Participation	27	27	27
	Organizational Commitment	27	27	27

The test results above showed that the significance score obtained was 0.010 with a correlation coefficient of 0.566. This proved that budgeting had a moderate relationship with the performance of local government institutions in Subang Regency SKPD. The correlation coefficient value was positive which indicated that the relationship existed between participatory budgeting and the performance of local government institutions was unidirectional where the better the participation in budgeting was, the better the performance of local governments would be.

Table 3 above showed that the correlation coefficient between organizational commitment and the performance of local government agencies was 0.613. The data explained that organizational commitment had a significantly strong relationship with the performance of local government institutions in Subang District SKPD. The correlation coefficient was positive, indicating that the relationship between organizational commitment and the performance of local government agencies was unidirectional, where the better the organizational commitment was, the higher the performance of local government institutions would be.

Table 4. Summary of Relationship Test Results from Participation Budgeting And Organizational Commitment on Performance of Local Government Institutions

Model		Coefficient Correlation	Tcount	Sig.	ttable1 (df=25)	Hypotheses
1	Budgeting Participation	0.566	2.597	0.015	2.056	supported
1	Organization Commitment	0.613	2.977	0.010	2.056	supported

As presented in Table 4, budget participation (X₁) had a significant effect on the performance of local government institutions (Y) with a significance value of 0.010 and a correlation coefficient of 0.566, then with an error rate of 5%, it is decided that Ho is rejected and Ha is accepted.

The table showed a significant relationship between organizational commitment (X₂) that in the table there was a significant relationship between organizational commitment (X₂) and the performance of local government institutions (Y) with a significance value of 0.010 and a correlation coefficient of 0.613 with an error rate of 5%, so Ho decided rejected and Ha accepted.

Table 5. Test F Participation in Budgeting and Organizational Commitment to the Performance of Local Government Agencies

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	15787.834	2	7893.917	8.244	.000 ^b
	Residual	1025.508	24	9.767		
	Total	16813.342	26			

a. Dependent Variable: Performance of Local Government Agencies

b. Predictors: (Constant), Organizational Commitment, Budgeting Participation

From Table 5, above it can be seen that the calculated F value obtained is 8,244. This value would be compared with the F table value in the F distribution table which can be seen in Microsoft Excel the t value (ached t value attachment) with the following formula ($N-F-1=27-2-1=24$) of 3,009. From the values above it can be seen the calculated F value obtained was $8,244 > F$ table of 3,009 according to the hypothesis testing criteria that H_0 is rejected and H_a is accepted.

The coefficient of determination test determined how much influence the independent variable (X) had on the dependent variable (Y) in this research (Table 5).

Table 6. Determination Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.762 ^a	.582	.538	3.12518	.783

a. Predictors: (Constant), Organizational Commitment, Budgeting Participation

b. Dependent Variable: Performance of Local Government Agencies

As presented in Table 6, the correlation coefficient value obtained is 0.762 which was included in the level of a strong relationship. The correlation value was positive which indicated that the relationship between the independent variable and the dependent variable was unidirectional. Additionally, better Participation in budgeting and organizational commitment would be followed by increasing the performance of local government institutions. The R Square value of 0.582 showed partially giving a contribution or influence known as the Coefficient of Determination (KD) calculated by squaring the correlation coefficient. Based on the calculation above, it can be concluded that the contribution of the influence of participation in budgeting and organizational commitment to the performance of local government institutions was 58.2% in the Subang District Government SKPD.

DISCUSSION

Regarding the relationship between budgeting participation and the performance of local government agencies, the budget participation variable (X_1) had a positive value of 0.522 indicating that every 1% increase in budgeting participation is predicted to increase the performance of local government institutions by 0.522. Based on the results of processing the collected data, showed that there was a significant relationship between budget participation and the performance of local government institutions. This meant that the higher the budget preparation participation was, the higher the performance of local government institutions would be. This result is supported by the theory carried out by Basri (2011) stating that participation in budgeting had many positive impacts on managerial performance, one of which was that it can improve manager performance, this is because managers responsible for the achievements of the budget they have prepared. This is supported by research (Ardyan, et al, 2017) which stated that participation in budgeting had a positive effect on employee attitudes, increases the quantity and quality of work, and increased cooperation between managers which had an impact on improving performance.

Regarding the relationship between organizational commitment and the performance of local government institutions, the organizational commitment variable (X_2) had a positive value of 0.402 which indicated that every 1% increase in organizational commitment is predicted to increase the performance of local government institutions by 0.402. The results of processing the collected data showed that organizational commitment had a significant effect on the performance of local government institutions. This meant that the higher the organizational commitment was, the higher the performance of local government institutions would be. These results are supported by the theory carried out by Wirawan (2013) which showed that if the commitment of followers to their organization was high, they would carry out their duties optimally and produce high

performance and also affected organizational performance in achieving its goals. This is supported by research (Letje, et al, 2012) which stated that high commitment made individuals more concerned with the organization than personal interests, trying to make the organization better and would also increase high performance. Low organizational commitment would make individuals act for their interests.

Regarding the relationship between participation in budgeting and organizational commitment to the performance of local government institutions and based on the results of the data processing collected, it showed that participation in budgeting and organizational commitment affected the performance of local government institutions in the SKPD of the Subang Regency Government. Simultaneously, the division of the budget and organizational commitment had an effect of 58.2% on the performance of local government institutions, where the higher the participation of the budget structure and the organizational commitment were, the better the performance of local government institutions would be. These results are supported by the theory carried out by (Siregar, 2009) which showed that organizational commitment was directly and indirectly related to budgetary participation and managerial performance. The close attachment between individuals in the organization would comply with the rules and norms that have been set in the organization and would lead to active budgeting participation and indirectly improve managerial performance in the future. In addition to participation in budgeting, organizational commitment also influenced managerial performance. High organizational commitment would also increase high performance as well. This is supported by research conducted by (Herimawati, 2013) which stated with the participation of subordinates in budgetary participation would improve managerial performance because there was communication so that subordinates can choose. The choice is their responsibility due to involvement in preparing the budget so they can strengthen the commitment and increase performance.

CONCLUSION

From the research that has been done, it can be interpreted that the budgetary participation and organizational commitment variables affected the performance of local government institutions. It was concluded that the budget preparation participation variable had a significant effect on the performance of local government institutions, and the organizational commitment variable had a significant effect on the performance of local government institutions. Budget participation and organizational commitment are factors that can improve local government performance. When a person participated in preparing the budget, he would have influence and a feeling of contribution which would lead to organizational commitment or encouragement to achieve his organizational goals, putting aside his interests, so that performance would increase. However, this research had several limitations, future research is expected to use other variables that can affect the performance of local government institutions such as information asymmetry, job satisfaction, leadership style, organizational culture and others.

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