

Budget Participation Improves the Performance of Management of the Provincial Village Credit Institution (LPD) in Bali

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ABSTRAK

Belum optimalnya kualitas penyelenggaraan pelayanan publik dalam birokrasi pemerintahan. Kondisi ini berimplikasi terhadap kinerja staf pengurus, yang biasanya terjadi di awal dan akhir tahun anggaran. Tujuan penelitian ini yaitu menganalisis Kinerja Pengurus LPD Bali. Penelitian ini merupakan penelitian hubungan kausal (causal effect). Jenis data yang digunakan dalam penelitian ini adalah data primer. Populasi dalam penelitian ini adalah pengurus perangkat LPD Bali yang berjumlah 258 pengurus. Pengambilan sampel dalam penelitian ini dilakukan dengan menggunakan pendekatan stratified random. Metode yang digunakan dalam mengumpulkan data yaitu observasi, dan wawancara. Instrumen penelitian ini melalui kuesioner tertutup dengan skala Likert. Teknik analisis data yang digunakan dalam penelitian ini yaitu menggunakan analisis jalur (path analysis). Hasil analisis yaitu pertama, partisipasi anggaran berpengaruh positif dan signifikan terhadap kinerja pengurus LPD Provinsi Bali. Kedua, partisipasi anggaran berpengaruh positif dan signifikan terhadap kinerja pengurus melalui senjangan anggaran. Ketiga, Partisipasi anggaran berpengaruh positif dan signifikan terhadap kinerja pengurus melalui kejelasan tujuan anggaran. Ketiga, partisipasi anggaran berpengaruh positif dan signifikan terhadap kinerja pengurus melalui motivasi kerja. Keempat, partisipasi anggaran berpengaruh positif dan signifikan terhadap kinerja pengurus melalui budaya organisasi. Disimpulkan bahwa partisipasi anggaran berpengaruh positif terhadap kinerja aparat melalui senjangan anggaran, kejelasan tujuan anggaran, motivasi kerja, dan budaya organisasi.

ABSTRACT

The quality of public service could be more optimal in the government bureaucracy. This condition has implications for the performance of the apparatus staff, which usually occurs at the beginning and end of the fiscal year. This study aims to analyze the performance of the Bali LPD apparatus. This research is a causal effect (causal effect). The type of data used in this study is primary data. The population in this study was 258 Bali LPD devices. Sampling in this study was carried out using a stratified random approach. The methods used in collecting data are observation and interviews. This research instrument was through a closed questionnaire with a Likert scale. The data analysis technique used in this study is using path analysis. The analysis results are first, and budget participation has a positive and significant effect on the performance of the Bali Province LPD apparatus. Second, budget participation positively and significantly affects the authorities' performance through a budget gap. Third, budget participation positively and significantly affects the authorities' performance by clarifying the budget objectives. Third, budget participation positively and significantly affects the authorities' performance through work motivation. Fourth, budget participation positively and significantly affects the authorities' performance through organizational culture. It was concluded that budget participation positively affected apparatus performance through budget stalks, clarity of budget objectives, work motivation, and organizational culture.

1. INTRODUCTION

Public services have increased demands on the government, in this case the state administrators. To be able to provide optimal service to the community or often called excellent service, as a servant of the state and a servant of the community. Government officials are required to have a high responsibility in

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providing services to the community (Budiana et al., 2020; Marlina, 2022; Sofyani et al., 2018). Public services are usually organized by the government, both central and regional governments. The strong demand from the community for better service has forced various government agencies to push for excellent work performance (Kristiyanto, 2016; Rozani et al., 2019; Salim et al., 2018). The success or failure of national development cannot be separated from the quality and ability of government administrators, both in carrying out general and developmental tasks (Budiana et al., 2020; Suhardi, 2018). The utilization of government administrators in the last five years is aimed at creating administrators with excellent service, efficient, effective, clean, authoritative and able to carry out general administration and development tasks. Based on the spirit and attitude of service to the nation is aimed at increasing the spirit of dedication, discipline, cooperation within and between various administrators, loyalty, ability, order and perfection of state administrators (Budiana et al., 2020; Kristiyanto, 2016; Sudiarditha et al., 2017; Suhardi, 2018).

Government officials must be sensitive to the problems experienced by the community and capable of overcoming these problems (Irwandy et al., 2020; Lewis et al., 2020; Santoso, 2015). Therefore, government administrators need to continuously improve their abilities in carrying out general government functions and development in providing stimulation and services to the community so that initiative, enthusiasm, and their active participation in the development process arise (Azmi et al., 2012; Joewono et al., 2016; Winters et al., 2014). In order for this goal to be achieved, government administrators should work professionally. The professionalism and success of government officials in carrying out their duties can be seen from their performance in the field (Nadila et al., 2021; Pergelova & Angulo-Ruiz, 2014). The performance of government administrators in this study is interpreted as a description of the work results of a government official in managing and carrying out the educational and teaching duties he carries based on his professional responsibilities in accordance with the standards that apply to his work. The performance of government administrators is inseparable from the management paradigm which gives authority in planning, organizing, supervising and controlling education in institutions (Purbasari & Bawono, 2017; Supriatna, 2016).

However, the current problem is that there are several problems regarding the utilization of administrators. Previous research stated that the quality of public service delivery in the government bureaucracy was not optimal yet (Kurniawan, 2017; Rohayatin et al., 2017). Other research findings also state that low employee motivation has an impact on service quality (Kartini & Kristiawan, 2019; Puspitawaty, 2020; Siskayanti & Sanica, 2022). This problem is also found in the Bali Village Credit Institution (LPD). The observation results found problems with the quality of the management's performance which were still low. Some evidence of problems such as first, there are frequent problems related to the preparation and determination of budget item allocations, including reporting, which are caused by the dynamics of government regulations or the legal basis that must be used for this purpose. This condition often has implications for the performance of management staff, which usually occurs at the beginning and end of the fiscal year. Second, government administrators have not been able to serve the needs of stakeholders both individually and in groups. Third, it has not been able to develop a technology-based information system so that the dissemination of information is still not touched by its users. Fourth, they have not been able to plan, prepare, and implement programs and budgeting properly. Fifth, there has not been good communication between management. Sixth, the speed and readiness to work of some government officials is still slow.

Village Credit Institutions (LPD) are recognized and confirmed in legal status as a form of financial business entity, which is exceptional because it only carries out business activities within the village area (Adnyani & Julianto, 2021; Sundarianingsih, 2014). Village Credit Institutions have the same goal as banking institutions to seek profits that can later be managed for the benefit of villagers (Praningsih et al., 2019; Sundarianingsih, 2014). The company is required to have a strategy outlined in Actions so that it can maintain business continuity. Performance appraisal must be more than just a financial assessment (Jayantari & Gorda, 2020; Praningsih et al., 2019). The success of achieving the strategy needs to be determined by its size and determined strategic initiatives to realize the target. It is used in determining the target, which is the basis for performance appraisal. The performance illustrates the achievement level in activities/programs (Kusuma & Werastuti, 2020; Paramita & Julianto, 2021). The policy embodies the goals, objectives, vision, and mission of the organization contained in formulating the organization's strategic plan. Performance measurement is carried out on various activities in the value chain that exist in the company. The measurement results are then used as feedback that informs how the plan is implemented and when the organization needs changes to the planning and control function (Adnyani & Julianto, 2021; Ari & Yasa, 2021).

In theory, changes in the quality of performance of government officials are caused by intrinsic and extrinsic factors. Several intrinsic factors (personal/employee themselves), namely: education, experience,

motivation, health, age, emotional skills, organizational commitment, work commitment, and spiritual (Sumarlin & Suhartono, 2021; Surianti & Ningsih, 2020). Extrinsic factors include government policy, information systems, physical and non-physical work environment, leadership, vertical and horizontal communication, system, team, situational, compensation, control in the form of supervision, training facilities, workload, work procedures, and reward systems (Ernanto et al., 2015; Hidayati & Ermiyanto, 2017). An increase in organizational commitment will lead to a decrease in the occurrence of budgetary slack for individuals who participate in preparing the budget. A decrease in organizational commitment can result in a tendency to create budgetary slack. Someone who has high organizational commitment has an inner urge to do something to support the success of the organization (Gondokusumo & Sutanto, 2015; Kristiadi & Putra, 2016). High commitment makes leaders care about the fate of the organization and try to make the organization in a better direction (Oupen et al., 2020; Ratmini et al., 2019). Budget participation opens opportunities for leaders to create budgetary slack for their benefit if the leadership's commitment to the organization is at a low level.

Given the complexity of the performance issues of the Bali LPD, an assessment of the performance of individual government officials needs to be carried out. Institutions must know what factors significantly affect the performance of government officials. In addition, performance appraisal is basically a key factor to develop an organization effectively and efficiently in determining policies. Organizational culture involves shared expectations, values and attitudes that influence individuals, groups and organizational processes (Muliartini et al., 2019; Oupen et al., 2020; Rony, 2021). The research results show that the impact of culture on employees indicates that culture provides and encourages a form of stability (Jufrizen & Rahmadhani, 2020; Raditya & Widhiyani, 2018). Organizations with strong cultures are characterized by employees who share core values. The more employees share and accept core values, the stronger the culture, and the more influential it is on behavior (Deikme, 2013; Sukardewi et al., 2013). In a strong culture, the organization's core values are held intensively and widely shared. If more organizational members who accept the core values and the greater their commitment to these commitments it will be build stronger culture. In addition to external factors such as budgetary participation and organizational culture, employee performance is also caused by internal factors, namely work motivation (Kartini & Kristiawan, 2019; Laksmi et al., 2019). High motivation causes a person to do his job better than before, to do something in order to excel in competition (P. I. Sari, 2018; Siskayanti & Sanica, 2022).

Motivation is important for administrators, therefore administrators need to have motivation to be able to grow and develop in their work. For this reason, the leadership of the Bali LPD must be able to encourage the emergence of this motivation. Some ways that can increase motivation, first pay attention to and understand the needs of employees, both in terms of social needs and the need for career and professional advancement by providing learning opportunities (Gondokusumo & Sutanto, 2015; Sari, 2020). Second, each task must be clear and the distribution of tasks must be fair according to ability and authority (Chandrakant, 2017; Syamsidar et al., 2021). Third, create an atmosphere of healthy competition among groups. Fourth, there are tasks that are challenging and dare to take risks. Fifth, create a work climate that is able to foster discussions that lead to quality improvement, and actual things (Herman & Didin, 2020; Syamsidar et al., 2021). Sixth, maintaining their physical health and the health of the work environment. Seventh, provide equal opportunities to all employees in channeling and increasing their abilities as well as mental development in accordance with their respective religions and beliefs. Previous research findings also state that participatory budgeting has a positive relationship to managerial performance (Saebani & Lastiningsih, 2015; Soleman, 2016). Participatory budgeting has a positive effect on managerial performance through budgetary slack and motivation (Mertayani & Suardikha, 2017; Priliandani & Astika, 2016). Based on the description and phenomenon, the purpose of this study is to analyze the performance of the Bali LPD Management.

2. METHODS

This research is a causal relationship research (causal effect). The research conducted is directed at obtaining facts from existing phenomena and seeking factual information about the effect of budget participation on the performance of Bali LPD management through budgetary slack, clarity of budget objectives, work motivation and organizational culture. The type of data used in this research is primary data. Sources of data in this study were obtained directly from LPD Bali officials and management under them who were directly involved in preparing the Budget Work Plan (RKA) who were selected as respondents in this study. The population in this research is the management of LPD Bali, totaling 258 administrators. The sampling method in this study uses the Slovin formula. Sampling in this study was carried out using a stratified random approach. The administrators who were selected as respondents in

this study were dominated by men, namely as many as 42 administrators (58.33 %), then followed by women as many as 30 administrators (41.67 %).

The methods used in collecting data are observation and interviews. The research instrument was a closed questionnaire with a Likert scale, in which the budget participation variable consisted of 6 items. Budget gaps totaled 6 items, clarity of budget objectives totaled 3 items, work motivation totaled 6 items, organizational culture totaled 5 items and performance totaled 8 items. The technique used to measure the validity of the questionnaire questions/statements is Product Moment Correlation from Karl Pearson. The technique used to measure the reliability of observations is Alpha Cronbach.

The data analysis technique used in this research is using path analysis which is focused on the causality relationship of latent constructs (abstract psychological variables), namely perceptions of management performance, budget participation, budgetary slack, clarity of budget objectives, motivation work and organizational culture. Measuring latent constructs is difficult and very prone to error. The choice of path analysis is based on the consideration that the form of causal relationships that appear in this study is a complex model. As an independent variable in a relationship, it becomes the dependent variable in other relationships given the existence of tiered causal relationships.

3. RESULTS AND DISCUSSIONS

Results

Descriptive analysis in this study was conducted to obtain a comprehensive picture of the phenomena that developed in the LPD in Bali Province in relation to performance, budgetary participation, and budgetary slack, clarity of budget objectives, work motivation and organizational culture. The descriptive analysis in this study is based on data collected through a questionnaire which is presented in [Table 1](#).

Table 1. Results of Descriptive Analysis of Each Research Variable

No.	Research variable	Question Items	Theoretical Range	Actual Range	Average	Standard Deviation
1.	Management Performance	8	8-40	20-37	28.95	3.23
2.	Budget participation	6	6-30	16-28	22.47	3.06
3.	Budget Gap	6	6-30	17-28	21.97	2.82
4.	Clarity of Budget Goals	3	3-15	6-15	10.56	2.44
5.	Work motivation	6	6-30	19-30	25.19	2.71
6.	Organizational culture	5	5-25	13-24	19.03	2.84

Normality test results with Kolmogorov-Smirnov (Liliefors Significance Correction) were carried out with the help of a computer through the SPSS 16.0 program. The calculation results can be seen in [Table 2](#).

Table 2. Recapitulation of Data Distribution Normality Test Results

No.	Variable	Kolmogorov-Smirnova			Result
		Statistic	df	Sig.	
1	Budget Participation	0.088	72	0.200	Normal
2	Budget Gap	0.090	72	0.200	Normal
3	Clarity of Budget Goals	0.087	72	0.200	Normal
4	Work motivation	0.086	72	0.200	Normal
5	Organizational culture	0.088	72	0.200	Normal
6	Management Performance	0.086	72	0.200	Normal

The results of the analysis are presented in [Table 2](#), all variables $p > 0.05$. This means that budgetary participation, budgetary slack, clarity of budget goals, work motivation, organizational culture, and the performance of administrators are normally distributed. The results of the heteroscedasticity test used the SPSS 16.0 for windows program. The heteroscedasticity test in this study was carried out by observing the distribution of plots on the Scatter plot graph. The results of the analysis are that the distribution of the plots on the graph has a wavy pattern, widens and the plots spread above and below the number 0 on Y. So

it can be said that all the research variables used in this study are free from the assumption of heteroscedasticity.

The results of the hypothesis test are used to analyze the effect of budgetary participation on the performance of the Bali Province LPD management, either directly or through budgetary slack, clarity of budget objectives, work motivation and organizational culture. Multiple linear regression tests were used to identify and analyze the effect of budgetary participation on the performance of LPD management in Bali Province, both directly and through budgetary slack, clarity of budget objectives, work motivation and organizational culture. The results of hypothesis testing are presented in Table 3, and Table 4.

Table 3. Results of the Direct Influence Test between Variables

No.	Direct Influence	Coefficient	Standars Error	t count	p-value	Result
1	X1 → X2	0.6599	0.083	90.869	0.0000	Significant
2	X1 → X3	0.5088	0.065	90.554	0.0000	Significant
3	X1 → X4	0.6101	0.075	100.470	0.0000	Significant
4	X1 → X5	0.5111	0.085	70.394	0.0000	Significant
5	X1 → Y	0.0653	0.029	40.252	0.0000	Significant
6	X2 → Y	0.4579	0.079	70.220	0.0000	Significant
7	X3 → Y	0.1725	0.084	20.376	0.0104	Significant
8	X4 → Y	0.3905	0.084	50.641	0.0001	Significant
9	X5 → Y	0.0573	0.034	20.426	0.0147	Significant

Table 4. Indirect Influence Test Results between Variables

Direct Influence	Mediation	Coefficient	Standars Error	t-count	p-value	Result
X1 → Y	X2	0.311	0.076	50.997	0.000	Significant
X1 → Y	X3	0.106	0.061	20.399	0.012	Significant
X1 → Y	X4	0.106	0.072	50.130	0.000	Significant
X1 → Y	X5	0.048	0.037	20.396	0.018	Significant
Total TL influence		0.599	0.628	0.657	0.012	Significant

The adjusted R2 value is 97.32%, which means that the performance of the Bali Province LPD management can be explained by the variables of budget participation, clarity of budget objectives, budgetary slack, work motivation and organizational culture of 97.32%. The magnitude of the F value is 2764.8073 and is significant at 0.000 which means that all independent variables simultaneously affect the performance of the management of the Bali Province LPD board.

Discussion

First, budget participation has a positive effect on the performance of the Bali Provincial LPD management. This shows that budget participation has a positive relationship to the performance of the Bali Province LPD management. Based on the equation above, it can be interpreted theoretically that the performance of the Bali Province LPD management will increase if there is an increase in budget participation. This finding is in accordance with the theory which states that the budget plays a very important role in the public sector (Mertayani & Suardikha, 2017; Negara et al., 2017). This is related to the impact of the budget on the performance of administrators and public sector organizations in relation to the government's function in providing services to the community. Planning and budgeting are mutually integrated activities (Negara et al., 2017; Saebani & Lastiningsih, 2015). Thus the participation of SKPD members has a strong relationship in producing an aspirational budget and fulfilling all aspects of community needs, and will ultimately affect the performance of the management individually and as an organization. The results of this study are also relevant to the results of research which found a positive influence between budgetary participation and manager performance (Jannah & Rahayu, 2015; Nugraha & Dinanti, 2018). The results of this study are in line with the results of research conducted by which found that budgeting participation significantly affects the performance of management and employees who participate in the budgeting process. They also feel responsible for the success of the program that was previously discussed with them (Gunawan & Santioso, 2015; Mustoffa & Ulfah, 2017). It was concluded that there is an influence of participatory budgeting, clarity of budget targets and implementation of internal controls simultaneously on managerial performance.

Second, there is the influence of budget participation on the performance of the Bali Province LPD management through budgetary slack. The results of this study are in accordance with the view that a positive relationship between budgetary participation and managerial performance can occur due to a high level of participation (Gunawan & Santioso, 2015; Mustoffa & Ulfah, 2017). This is due to the effect of budgetary slack arising from high participation in the budgeting. Budgetary slack which is dysfunctional in this budgeting is the effort made to loosen the budget in the hope of achieving better performance (Gunawan & Santioso, 2015; Mertayani & Suardikha, 2017; Negara et al., 2017). Therefore, the implications for leaders and administrators at the Bali provincial youth and sports education office to improve their performance must pay attention to the budget participation variable. The results of this study are reinforced by research which found that the budget gap is an important variable in improving employee performance (Mustoffa & Ulfah, 2017; Negara et al., 2017).

Third, there is the influence of budget participation on the performance of the Bali Province LPD management through the clarity of budget objectives. The effect of budget participation on the performance of Bali Province LPD management through the clarity of budget objectives is predicted to have a smaller positive value than the direct effect of participation on the performance of Bali Province LPD administrators. The clarity of budget objectives shows the extent of budget objectives that are stated specifically and clearly and are understood by those who are responsible (Gunawan & Santioso, 2015; Mustoffa & Ulfah, 2017). Then the clarity of budget objectives will make it easier for local government officials to prepare a budget to achieve the set budget targets. High commitment from the management will have implications for the commitment to be responsible for preparing the budget (Manihuruk & Tirtayasa, 2020; Rosmaini & Tanjung, 2019). The budget that has been prepared has a role as planning and as a performance criterion, namely the budget is used as a control system to measure managerial performance. Along with the role of the budget, the key to effective performance is if the goals of the budget are achieved and the participation of subordinates plays an important role in achieving these goal (Bahri, 2019; Deikme, 2013).

Fourth, budget participation has a positive effect on work motivation. The results of this study are in line with the results of research which found that organizational culture has a direct impact on employee motivation and indirectly on organizational performance as well (Marjaya & Pasaribu, 2019; Zulkarnaen et al., 2018). The better organizational cultures have the higher the level of employee motivation. It has been observed that if an organization develops a strong culture of rewarding effort and recognizing employees, it leads to increased motivation and their performance will increase significantly (Rosmaini & Tanjung, 2019; Sari, 2020). Therefore, the implications for leaders and administrators at the Bali provincial youth and sports education office to improve their performance must pay attention to the variable of work motivation.

Fifth, there is the influence of budgetary participation on the performance of the Bali Province LPD management through organizational culture. Organizational culture as a cognitive framework consisting of attitudes, values, behavioral norms and expectations that are shared by members of the organization (Jufrizen & Rahmadhani, 2020; Rony, 2021). Organizational culture as the way people do things in an organization, is a set of norms consisting of beliefs, attitudes, core values and behavior patterns that are shared by people in an organization and affect organizational performance (Deikme, 2013; Sukardewi et al., 2013). Organizational culture has an influence on the behavior, way of working, and motivation of managers and their subordinates to achieve organizational performance. Based on the results of research related to culture, that the cultural dimension has an influence on budgeting in improving the performance of organizational members (Adiputra & Sujana, 2021; Iqbal et al., 2017). Public sector performance measurement is a system that aims to assist public managers or regional apparatus leaders in assessing the achievement of a strategy through financial and non-financial measurement tools. The results of other studies also found that organizational culture has a direct impact on employee motivation and indirectly on organizational performance as well (Firmansyah & Aima, 2020; Saluy et al., 2019).

4. CONCLUSION

The results of the analysis of the direct relationship between budget participation and through budgetary slack, clarity of budget objectives, work motivation and organizational culture on the performance of the board. So it can be concluded that budgetary participation has a positive effect on management performance through budgetary slack, clarity of budget objectives, work motivation, and organizational culture. Therefore, the implications for leaders and administrators in the Bali Province LPD to improve performance must pay attention to organizational culture variables.

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