

The Influence of Participation in Budget Preparation and Organizational Culture on the Performance of Liukang Tangaya District Apparatus, Pangkajene and Kepulauan Regency

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Abstract— This study aims to determine the effect of budgetary participation and organizational culture on the performance of the officials in Liukang Tangaya District, Pangkajene Islands Regency. The population in this study were 31 local government officials (SKPD) in the Liukang Tangaya District of Pangkajene and Islands District, with the sampling technique being saturated. The data obtained were analyzed using descriptive analysis and multiple linear regression analysis. Based on the results of the analysis, it is known that budgetary participation has an effect on the performance of officers in the Liukang Tangaya Subdistrict, Pangkajene and Islands District, while organizational culture has no effect on the performance of the officials in Liukang Tangaya Subdistrict, Pangkajene and Islands District.

Keywords— Participation, Budgeting, Organizational Culture, Performance.

I. INTRODUCTION

The function of the budget is as a planning tool, one of which is used to determine performance indicators. In Law Number 32 of 2004 concerning Regional Government and Law Number 33 of 2004 concerning Financial Balance between the Central Government and Regional Government, it opens up broad opportunities for regions to develop and develop their regions in accordance with their respective needs and priorities. The enactment of the two laws above brings consequences for regional governments in the form of accountability for allocating their funds in an efficient and effective manner, especially in efforts to improve welfare and public services to the community. This can be fulfilled by preparing work plans and budgets for regional work units (RKA-SKPD) as mentioned in Law Number 17 of 2003 concerning State Finances article 19 (1) and (2), namely, an approach based on work performance that will be achieved. By building a budgeting system that can combine performance planning with the annual budget, it will be seen that there is a link between available funds and expected results (Sardjito and Muthaher, 2007).

Success in the budget preparation process can be influenced by the attitudes and behavior of the parties involved in the budget preparation process. The budgeting process uses performance as regulated in Minister of Home Affairs Regulation Number 59 of 2007 concerning guidelines for the formation of draft regional income and expenditure budgets (RAPBD) which are implemented by the executive budget team together with regional organizational units (work units).

The draft budget will be included in a budget activity plan document for regional work units. The regional work unit budget activity plan document contains expenditure analysis standards, performance benchmarks and cost standards as the main instruments in the performance budget.

In general, performance is an achievement achieved by an organization in a certain period. Measuring the performance of an organization is very important for evaluation and future planning. In public sector organizations, the budget can be used to assess the performance of Regional Work Unit (SKPD) leaders, so that the budget can influence the behavior and performance of local government officials. The budget preparation process is an important and complex activity, it is likely to have functional and dysfunctional impacts on the attitudes and behavior of organizational members.

To prevent the dysfunctional impact of the budget, the greatest contribution from budgeting activities occurs if all parties are allowed to participate in budget preparation. Subordinates who feel that their aspirations are appreciated and have an influence on the budget prepared will have more responsibility and moral consequences to improve performance according to what is targeted in the budget.

With participation, there will be an information exchange mechanism that will enable managers to obtain information relevant to collaboration. This information allows a better understanding of the tasks to be carried out, so that it is hoped that the performance of government officials will improve.

The reason the researcher chose Liukang Tangaya District, Pangkajene and Islands Regency as the research object was because based on the results of initial interviews with local community leaders, there were inaccuracies in the schedule for preparing and determining the APBD, and many of the budgets prepared did not accommodate the vision and mission of the regional head, so that many activities were carried out. cannot be financed by the APBD and ultimately has an effect on very slow budget absorption.

Preparing the budget is very important, because the success of the government is judged by the performance of the government officials. Liukang Tangaya District in 2018

received a budget of Rp. 2,233,907,860.59, while in 2019 it received a budget of Rp. 2,359,402,493,- or only an increase of 5.62% (source: Liukang District Office, Pangkep Regency). The increase in budget realization in 2019 was lower than the increase in 2018 which reached 71% from the previous year. The increase in the budget amount in 2019 indicates that the budget preparation process has not been good because in reality it has not adhered to the established terms of reference.

This is of course also related to the budget preparation process which should involve many parties. Sumarno (2017) found a positive and significant relationship between participatory budgeting and the performance of government officials. Furthermore, his research also found the existence of managerial influences and relationships. In the public sector, research conducted by Siskawati (2004) shows that budget participation influences performance.

The purpose of this research is to determine the effect of participation in budget preparation on the performance of sub-district officials and to determine the influence of organizational cultural conditions on the performance of Liukang Tangaya sub-district officials, Pangkajene and Islands Regency.

II. METHOD

The population in this study was 31 Regional Work Unit (SKPD) officials within the Liukang Tangaya District Government, Pangkajene and Islands Regency. The sampling technique is a saturated sample. The sample criteria used are employees who work within the Liukang Tangaya District Government, Pangkajene and Islands Regency, consisting of the District Head Secretary, Section Head, Village Head, Head of Subdistrict, Treasurer and Staff. This research measures three variables, namely two independent variables and one dependent variable. The independent variables in this research are participation in budget preparation (X1) and organizational culture (X2), while the dependent variable in this research is apparatus performance (Y).

Research instruments are aspects of data collection carried out in scientific research. The various forms of this research instrument are interviews and questionnaires. Validity test and reliability test with the SPSS program using product moment correlation. Validity and reliability aim to determine the extent to which the questionnaire created is appropriate and reliable for a study. The data analysis technique used in this research is multiple linear regression analysis to test all hypotheses. The classic assumption tests that will be carried out in this research are the multicollinearity test, normality test and heteroscedasticity test. In this research, classical assumption testing was carried out to ensure that the regression model used did not experience multicollinearity, there was no heteroscedasticity and the resulting data residual values were normally distributed. Multiple linear regression analysis techniques are used to determine whether there is an influence of the independent variable on the dependent variable.

III. RESULT

1. Validity and Reliability Test

Validity test

This test is carried out by comparing the calculated r and r table numbers. if r count is greater than r table then the item is said to be valid and conversely if r count is smaller than r table then the item is said to be invalid. The r table value with a sample size of 31 or $df = N-2 = 29$ at the 5% level with a two-way test obtained $r = 0.355$.

TABLE 1. Validity Test Results

Variable	Item Question	R Count	R table	Remarks
Drafting Participation Budget (X1)	X1.1	0,821	0,355	Valid
	X1.2	0,760	0,355	Valid
	X1.3	0,852	0,355	Valid
	X1.4	0,498	0,355	Valid
	X1.5	0,451	0,355	Valid
	X1.6	0,648	0,355	Valid
	X1.7	0,743	0,355	Valid
Organizational Culture (X2)	X2.1	0,839	0,355	Valid
	X2.2	0,857	0,355	Valid
	X2.3	0,770	0,355	Valid
	X2.4	0,913	0,355	Valid
	X2.5	0,909	0,355	Valid
	X2.6	0,741	0,355	Valid
	X2.7	0,814	0,355	Valid
Apparatus Performance (Y)	Y1	0,599	0,355	Valid
	Y2	0,862	0,355	Valid
	Y3	0,404	0,355	Valid
	Y4	0,328	0,355	Invalid
	Y5	0,373	0,355	Valid
	Y6	0,509	0,355	Valid
	Y7	0,358	0,355	Valid

Based on the results of the validity test in the table above, for variable items X1 and X2 were all declared valid, while in the variable Y items there was one that was invalid, namely item Y4, so it was excluded in the next analysis..

Reliability Test

After being declared valid, the next analysis is reliability analysis. An instrument is said to be reliable if a person's answer to a question is consistent or stable over time and a variable is said to be reliable if it gives a Cronbach's Alpha value > 0.60

TABLE 2. Reliability Test Results

Variable	Alpha Cronbach	Standar Alpha	Information
Budget Preparation Participation (X1)	0,810	0,60	Reliabel
Organizational Culture (X2)	0,925	0,60	Reliabel
Apparatus Performance (Y)	0,603	0,60	Reliabel

2. Descriptive Analysis of Research Variables

Participation in Budget Preparation

Participating in budget preparation is the participation of Liukang Tangaya District officials in the budget preparation process from the application stage to the evaluation stage. Based on the results of the questionnaire, which was the response of 31 respondents from Liukang Tangaya District officials, the frequency distribution of responses from Strongly Agree to Strongly Disagree was obtained as follows:

Respondents' responses to Budget Preparation Participation show that generally each statement item received a response of Strongly Agree to Agree. There are two different items, namely dominantly stating Neutral in the budget proposal statements of influential officials in the final budget and dominantly stating Disagree with statements that officials often give opinions on

proposals regarding the budget without being asked. This shows that there is still a lack of initiative from the authorities to express opinions. Apart from that, the authorities' proposals may not necessarily be accepted and taken into consideration when preparing the budget.

Organizational culture

Based on the results of the questionnaire, which was the response of 31 respondents from Liukang Tangaya District officials, the frequency distribution of responses of Strongly Agree to Strongly Disagree regarding the organizational culture prevailing in the Liukang Tangaya District Office was obtained as follows:

TABLE 3. Frequency Distribution of Respondents' Responses to Participation in Budget Preparation

No	Statement	SS	S	N	TS	STS
1	The apparatus participates and is involved in preparing budget proposals where the apparatus works	0 0%	16 51,6%	10 32,3%	0 0%	5 16,1%
2	Officials participate and are involved in preparing budget changes	0 0%	15 48,4%	14 45,2%	0 0%	2 6,5%
3	According to the authorities, revising the budget is reasonable	14 45,2%	3 9,7%	9 29,0%	5 16,1%	0 0%
4	Officials often provide opinions or suggestions about the budget without being asked	1 3,2%	3 9,7%	8 25,8%	17 54,8%	2 6,5%
5	Budget proposals from officials have an influence on the final budget	1 3,2%	9 29,0%	20 64,5%	1 3,2%	0 0%
6	According to the authorities, suggestions from employees or subordinates are important.	13 41,9%	8 25,8%	6 19,4%	0 0%	4 12,9%
7	Superior officers often ask for the opinions of employees or subordinates in the budget preparation process	19 61,3%	5 16,1%	5 16,1%	0 0%	2 6,5%

TABLE 4. Frequency Distribution of Respondents' Responses to Organizational Culture

No	Statement	SS	S	N	TS	STS
1	Organizational culture requires employees to have the drive to continue to innovate, such as being creative in carrying out their work and having the courage to take risks and be responsible for the tasks they carry out.	10 32,3%	8 25,8%	5 16,1%	0 0%	8 25,8%
2	Organizational culture requires employees to have attention to detail in carrying out their work, such as paying attention to positions of accuracy, analyzing and paying attention to every detail of the work.	1 3,2%	18 58,1%	7 22,6%	0 0%	5 16,1%
3	Organizational culture requires employees to be able to achieve predetermined targets or results and be able to manage their work, where the results of the work focus on the results they want to achieve.	3 9,7%	18 58,1%	4 12,9%	1 3,2%	5 16,1%
4	Organizational culture requires employees to provide good service to the people they serve, this will have a big impact on both the people they serve and the employees in improving their performance.	8 25,8%	12 38,7%	2 6,5%	1 3,2%	8 25,8%
5	Organizational culture requires employees to have good relationships with fellow members so that they are able to work well with other members in completing work.	6 19,4%	15 48,4%	1 3,2%	0 0%	9 29%
6	Organizational culture requires employees to have their own initiative on what should be done without having to wait for orders from leadership in order to make work time more efficient	8 25,8%	11 35,5%	9 29%	2 6,5%	1 3,2%
7	Organizational culture requires employees to have the drive to continue to excel by providing satisfactory work results to improve performance	16 51,6%	7 22,6%	2 6,5%	0 0%	6 19,4%

Respondents' responses to Organizational Culture show that generally each statement item received a response of Strongly Agree to Agree. However, almost all of them also received a response of "strongly disagree". This means that some officers are not ready for the current organizational culture conditions, such as employees are required to have the drive to continue to innovate, such as creativity, employees have attention to detail in carrying out their work, provide good service, and have good relationships with fellow colleagues. and have a drive to achieve.

Performance of Liukang Tangaya District Officials

Apparatus performance is the ability of officers to provide services to the public or the quality and quantity of work results achieved by an officer in carrying out his duties in accordance with the responsibilities given to him. Liukang Tangaya consisted of 31 apparatus respondents, obtained a frequency distribution of assessments from the lowest value 1 (very low) to the highest 5 (very high) as follows:

TABLE 5. Frequency Distribution of Apparatus Performance Assessments

No	Statement	1	2	3	4	5
1	Achievement of activity performance targets in a program	1 3,2%	2 6,5%	23 74,2%	5 16,1%	0 0%
2	Accuracy and suitability of the results of the apparatus' work	1 3,2%	3 9,7%	12 38,7%	15 48,4%	0 0%
3	The level of program achievement which is the main task	0 0%	6 19,4%	12 38,7%	13 41,9%	0 0%
4	Conformity of the actual activity budget used with the proposed budget	1 3,2%	11 35,5%	15 48,4%	4 12,9%	0 0%
5	Achieving operational efficiency in work	0 0%	3 9,7%	15 48,4%	13 41,9%	0 0%
6	Employee behavior in discipline.	1 3,2%	1 3,2%	8 25,8%	14 45,2%	7 22,6%

An assessment of the performance of officers who were research respondents showed that generally officers received a medium level performance assessment, such as achieving targets, appropriateness of budget use, and achieving efficiency. Meanwhile, assessments related to the accuracy and suitability of work results and program achievements, which are the main tasks of the apparatus, generally obtain high performance scores. This means that some officials are not ready for the cultural conditions. This means that the performance of officers at the Liukang Tangaya District Office is generally of medium to high level. Only a small number of officers have low performance.

Multiple Linear Regression Analysis and Hypothesis Testing

TABLE 6. Regression Coefficient Analysis, t Test, and Correlation

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)				6,885	
Participation in budget preparation (X1)	12,909	1,875		3,355	0,000
Organizational culture (X2)	0,354	0,105	0,761	-	0,002
	-0,098	0,068	-0,327	1,439	0,161

Dependent Variable: Kinerja Aparat Sumber: Data diolah, 2019

Table 6 shows the coefficient value of the influence of officers' perceptions on budget preparation participation (b1) and the coefficient of influence of organizational culture (b2) on the performance of officers at the Liukang Tangaya District Office. The multiple linear regression equation produced in this research is:

$$Y = 12,909 + 0,354 X_1 - 0,098 X_2$$

The regression equation above shows that the regression coefficient for budget preparation participation has a positive sign, which means that if the values of the budget preparation participation variable increase, it will encourage an increase in the performance of officials at the Liukang Tangaya District Office. Likewise, if the independent variable participation in budget preparation decreases, it will have an impact on the performance of officials at the Liukang Tangaya District Office. Meanwhile, the organizational culture regression coefficient has a negative sign, which means that if the values of the organizational culture variable increase, it will lead to a decrease in the performance of officers at the Liukang Tangaya District Office, but this decrease is very small. Likewise, if the organizational culture variable decreases, it will have an impact on increasing the performance of officers at the Liukang Tangaya District Office. The meaning of the regression equation will be explained below:

1. The performance value of officials at the Liukang Tangaya District Office without the influence of participation in budget preparation and organizational culture is 12,909.
2. Every time budget preparation participation (X1) increases, the performance of officials at the Liukang Tangaya District Office will increase by 0.354, assuming the other independent variables are constant.
3. Every time the implementation of organizational culture (X2) increases, the performance of officers at the Liukang

Tangaya District Office will decrease by 0.098, assuming the other independent variables are constant.

4. When viewed partially, the research's independent variables, which include budget preparation participation and organizational culture, are analyzed for their respective effects on the dependent variable of officer performance at the Liukang Tangaya District Office using the t test, namely by comparing the sig. t is calculated with a real level value of $\alpha = 5\%$ or at an accuracy level of 95%. The results of the analysis in the table can be explained as follows:
 - 1) Participation in budget preparation (X1), has a calculated t value = 3.355 with sig = 0.002 < 0.05. Thus, partially there is a positive and significant influence between budget preparation participation (X1) on the performance of officials at the Liukang Tangaya District Office, with an influence contribution of 0.354.
 - 2) Organizational culture (X2), has a calculated t value = -1.439 with sig = 0.161 > 0.05. Thus, partially there is a negative but not significant influence between organizational culture (X2) on the performance of officers at the Liukang Tangaya District Office, with an influence contribution of 0.098.
 - 3) Thus the first hypothesis which states that participation in budget preparation partially has a positive and significant effect on the performance of officials at the Liukang Tangaya District Office, can be accepted, but the contribution of influence given is only 0.354, while organizational culture partially has a negative but not significant effect on the performance of officials in the Liukang Tangaya District Office with an influence contribution of only -0.098, thus the second hypothesis is rejected.
 - 4) The following also describes the simultaneous hypothesis testing between the variables of budget preparation participation and organizational culture on the performance of officers at the Liukang Tangaya District Office.

TABLE 7. Analysis of R, R2 and F Test Values

R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
				R Square Change	F	df1	df2	Sig. F
0.569 ^a	0.324	0.275	2,071	0.324	6,703	2	28	0.004

Based on the results of the significance test in the table above, the Fcount value = 6.703 with a significance level of 0.004. So the Sig value. The calculated F is smaller than 0.05 ($\alpha = 5\%$) which is the real level of this research, so it can be concluded that the resulting multiple linear regression equation is significant. Therefore, the regression equation can be accounted for in drawing conclusions regarding the influence of participation in budget preparation and organizational culture on the performance of officers at the Liukang Tangaya District Office.

Based on the F test results above, it can also be said that participation in budget preparation and organizational culture

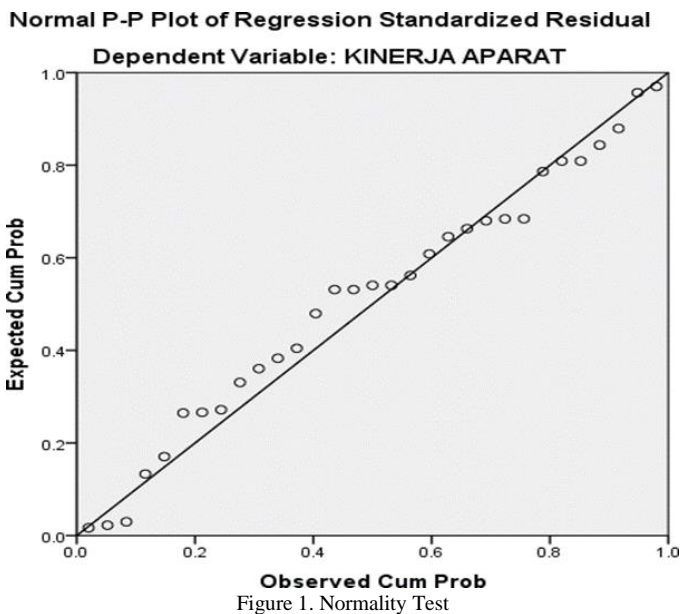
simultaneously have a significant effect on the performance of officers at the Liukang Tangaya District Office.

From table IV.13. It can also be seen that the correlation coefficient or relationship between participation in budget preparation and organizational culture with the performance of officials at the Liukang Tangaya District Office is 0.569, which means there is a positive relationship at a moderate level. The Adjusted R Square value shows a result of 0.275, this means that only 27.5% of changes that occur in the performance of officers at the Liukang Tangaya District Office are influenced by participation in budget preparation and organizational culture, while the remaining 72.5% is influenced by other factors.

The author believes that other factors include the training and skill of the officers. Thus, the third hypothesis that the author puts forward in this research is that participation in budget preparation and organizational culture simultaneously have a positive and significant influence, proven to be true, but the contribution of the influence is below 50%. Next, the Classical Assumption Test is carried out which aims to test the quality of the data so that the data is known for its validity and to avoid biased estimates. Testing this classical assumption uses three tests, namely the normality test, multicollinearity test, and heteroscedasticity test.

Normality test

The normality test is used to test whether the distribution of the variables related to each particular independent variable is normally distributed or not in the linear regression model. This assumption is indicated by the error value which is normally distributed. A good regression model is a regression model that has a normal or close to normal distribution, so it is feasible to carry out statistical testing.



To detect normality, it can be seen from the points spread out on the diagonal axis of the Normal P-P Plot of Regression graph. In the Normal P-P Plot of Regression graph above, it can be seen that the data is spread around the diagonal line and

follows the diagonal direction, so the multiple linear regression model used in this research meets the normality assumption.

Multicollinearity Test

Multicollinearity can be seen from: a) tolerance value and its opposite b) Variance Inflation Factor (VIF). Tolerance measures the variability of a selected independent variable that is not explained by other independent variables. So a low tolerance value is the same as a high VIF value (because $VIF = 1/tolerance$). Multicollinearity testing can be done as follows:
1. Tolerance value < 0.10 or $VIF > 10$: multicollinearity occurs.
2. Tolerance value > 0.10 or $VIF < 10$: multicollinearity does not occur.

TABLE 8. Multicollinearity Test

Variable	Collinearity Statistics	
	Tolerance	VIF
1.Participation in Budget Preparation	0,469	2,132
2.Organizational Culture	0,469	2,132

Table 8 shows that the Tolerance value for the variable participation in budget preparation and organizational culture is $0.469 > 0.10$. Likewise, the VIF value of these two variables is $2.132 < 10$, so it can be concluded that there is no multicollinearity between the variables, budget preparation participation and organizational culture.

Heteroscedasticity Test

If the signals generated by the data processing are scattered between ZPRED and SRESID in a scatter plot below or above the origin point (number 0) on the Y-axis, there is no regular pattern, resulting in a scattered pattern. "The equation of this research is the following picture obtained:

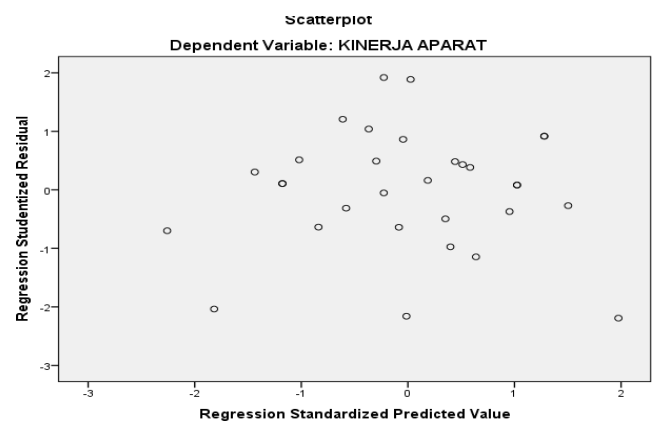


Figure 2. Heteroscedasticity Test

The image above shows that the points resulting from data processing between ZPRED and SRESID are spread below and above the origin point (number 0) on the Y axis and do not have a regular pattern, therefore it is concluded that heteroscedasticity does not occur.

IV. DISCUSSION

1. *The Effect of Budget Preparation Participation on the Performance of Liukang Tangaya District Officials, Pangkajene and Islands Regency*

The first hypothesis put forward is to test whether participation in budget preparation has an effect on the performance of Liukang Tangaya District officials, or whether the increasing participation in budget preparation means the performance of Liukang Tangaya District officials will also increase. The results of this research succeeded in accepting the first hypothesis which states that participation in budget preparation influences the performance of Liukang Tangaya District officials. The results of multiple linear regression analysis show that every time participation in budget preparation increases, the performance of officials at the Liukang Tangaya District Office will increase. Participation in Budget Preparation shows that generally each statement item received a good response from the authorities. However, there are things that also show that there is still a lack of initiative from the authorities to express opinions. Apart from that, the authorities' proposals may not necessarily be accepted and taken into consideration when preparing the budget.

2. The Influence of Organizational Culture on the Performance of Liukang Tangaya District Officials, Pangkajene and Islands Regency

The second hypothesis put forward is to test whether organizational culture influences the performance of Liukang Tangaya District officials, or whether as organizational culture improves, the performance of Liukang Tangaya District officials will also increase. The results of this research reject the second hypothesis which states that organizational culture influences the performance of Liukang Tangaya District officials. The results of multiple linear regression analysis show that every time organizational culture increases, the performance of officers at the Liukang Tangaya District Office will decrease. This is because some officers are not ready for the current organizational culture conditions, such as employees who are required to have the drive to continue to innovate, such as creativity, employees who pay attention to detail in carrying out their work, provide good service, and have good relationships with fellow colleagues, and have a drive to achieve.

3. The Influence of Participation in Budget Preparation and Organizational Culture on the Performance of Liukang Tangaya District Officials, Pangkajene Islands Regency

The results of this research also state that participation in budget preparation and organizational culture influence the performance of Liukang Tangaya District officials. Based on the results of the analysis above, in an effort to improve the performance of Liukang Tangaya District officials, officials need to be invited to participate in budget preparation. Bearing in mind that budget preparation requires several inputs regarding development budget needs in the sub-district. Things that need to be discussed and require a lot of suggestions are the achievement of the realization of the implementation of activities, how many activity programs are implemented in accordance with the available budget and what impact the results of the activities implemented will have on employees with the policies taken.

V. CONCLUSION

Participation in budget preparation influences the performance of Liukang Tangaya District officials, Pangkajene and Islands Regency. This means that the better the participation in budget preparation, the better the performance of Liukang Tangaya District officials, Pangkajene and Islands Regency. Organizational culture has no effect on the performance of officers in Liukang Tangaya District, Pangkajene and Islands Regency. This means that the better the organizational culture will not change the performance of Liukang Tangaya District officials, Pangkajene and Islands Regency.

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