

THE EFFECT OF PLANNING, BUDGETING AND PARTICIPATION OF BUDGETING ON THE PERFORMANCE OF REGIONAL WORK UNITS IN PIDIE JAYA DISTRICT

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Abstract

This study aims to determine the effect of planning, budgeting and budgeting participation on the performance of regional work units in Pidie Jaya Regency. This study uses a quantitative approach, the method used is a survey method. Data collection in this study is a systematic and standard procedure to obtain the data needed in the study obtained by distributing questionnaires to 104 selected respondents. The results showed that planning had a positive and insignificant effect on the performance of regional apparatus in Pidie Jaya Regency, budgeting had a positive and significant effect on the performance of regional apparatus in Pidie Jaya Regency and Participation in Budgeting had a positive and insignificant effect on the performance of regional apparatus in Pidie Jaya Regency.

Keywords: *Planning, Budgeting, Participation in Budgeting, Regional Apparatus Performance*

1. INTRODUCTION

Good governance as one of the reform agendas that are demanded by the community who want fundamental improvements in management in the public sector. One of the government's efforts in realizing good financial management is by issuing Law Number 17 of 2003 concerning State Finance. This law regulates the foundation of reform in order to create transparency, accountability and professionalism in the management of state finances, both central and local governments. To ensure the existence of linkages and conformity between the documents of planning, budgeting and implementation as well as supervision. So that the preparation process of this development plan will have to be carried out in a participatory manner that includes all components of development actors,

Conformity between planning and budgeting documents is an important focus of indicators for assessing or measuring the performance of local governments. This is closely related to the achievement of the vision, mission, goals and objectives as well as the policies that have been planned in the planning documents and budgeting documents in increasing economic growth and creating business fields that can improve the welfare of people's lives. Performance in local government agencies is the achievement of the goals and objectives of the government itself which is described through the vision, mission and strategy of the agency so that it can indicate how the level of success and failure in implementing the activities that have been determined is in accordance with the programs and policies that have been set or not. no (BPPK MoF, 2014). Performance measurement is very important to assess the accountability of organizations and managers in producing better public services.

According to Putra (2013) performance measures in the budget provide encouragement to budget implementers to be able to achieve maximum results in accordance with the specified performance measures. While the success of performance requires an award that can increase productivity and to get support from the community or the public for the implementation of the government (Yuliani, 2014). While the budget with a performance approach is a budget system that prioritizes efforts to achieve work results or outputs from the planned cost or output allocations that are set (Halim, 2014).

At this time budget planning has undergone changes, developments and is a demand that arises in the community and is in accordance with the dynamics of public sector management, thus giving birth to budgeting with the concept of NPM (New Public Management), which directly affects the concept of public budgets in general. Performance budget is a budget system that

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prioritizes the achievement of outputs from specified inputs. Performance budgets are based on performance goals and objectives. The implementation of the performance budget system begins with the formulation of the program and the determination of performance indicators that are used as benchmarks in achieving the stated program objectives (Mardiasmo, 2002).

The first and main part in public budget planning, which is related to determining the resources to be allocated. These criteria must be purposeful and consistently applied. The costs and benefits associated with policies, programs and activities need to be identified in detail and evaluated (Shah, 2007). Rationale, objectives and approaches for performance budgeting are set out in strategic documents such as public finance management programs (OECD, 2018).

The linkage and consistency between planning and budgeting is the main concept in development planning in Indonesia. Law Number 25 of 2004 concerning the National Development Planning System and Law Number 23 of 2014 concerning Regional Government which are the legal basis for planning and budgeting consistency, namely program consistency between planning and budgeting documents, which were previously contained in the Regulation Minister of Home Affairs of the Republic of Indonesia Number 54 of 2010 which was later changed to Regulation of the Minister of Home Affairs of the Republic of Indonesia Number 86 of 2017.

Kenis (2019) said that there are 2 (two) characteristics of the budgeting system, namely participation in budget preparation and clarity of budget targets. In the preparation of the APBD, the regional government has implemented the participation of each work unit in the preparation of the budget. Each SKPK contains a Budget Work Plan (RKA) which is commonly called the RKA SKPK. In the RKA SKPK, each SKPK has contained performance indicators to be achieved for each program and activity to be implemented. The RKA has included the inputs, outputs and outcomes of each program and activity, so the RKA has included budget targets.

In general, the problem that often occurs is that the planning document has not been fully used as a reference in preparing the annual activity plan, so that the planned programs and activities are not in accordance with the budgeted programs and activities (Mardiasmo 2012). In previous research, research on planning and budgeting was also conducted by Woinalang, Sondakh and Ilat (2016), showing that the integration of budgeting with organizational planning and governance as well as monitoring and evaluation has a significant effect on the preparation of the APBD. Meanwhile, comprehensive planning and budgeting has no effect on the preparation of the performance-based APBD.

Sjafrizal (2017) in his research stated that the cause of the lack of consistency in planning and budgeting was also because the preparation of the RKPD from the beginning was inconsistent with the preparation of the APBD draft. This is also due to the limited budget available so that programs and activities cannot be supported by the budget, there is power in both the executive and legislative branches in changing the planned programs and activities. To see the effect of planning and budgeting on performance, this study uses the Strategic Plan of SKPD, Renja, KUA-PPAS, RKA, and DPA/DPA-P and LAKIP for the 2021 fiscal year. Those involved in the process of preparing planning documents and budgeting documents are all SKPKs in the Regency. Pidie Jaya. Therefore, Pidie Jaya Regency was chosen as the object of research on the grounds that it can access information easily. "Based on the Pidie Jaya Regency Regulation Number 8 of 2016 concerning the Pidie Jaya Regional Medium-Term Development Plan for 2016-2021" research has also never been carried out on the influence of planning and budgeting on performance.

Based on the background described above, this research was conducted with the aim of knowing the Effect of Planning, Budgeting and Budgeting Participation on the Performance of Regional Work Units in Pidie Jaya Regency.

2. LITERATURE REVIEW

Performance

Performance is a description of the level of achievement of the implementation of an activity / program / policy in realizing the goals, objectives, mission and vision of the organization contained in the strategic planning of an organization (Mahsun, 2014). Performance measurement (Performance measurement) according to Robertson 2002 in Mahsun, et al., (2016) is a process in assessing the progress of work progress against the goals and objectives that have been set, which includes information about efficiency, activity results compared to targets and effectiveness of actions. to achieve the goal. According to Lohman (2003) in Mahsun, et al., (2016) performance measurement is an activity to assess the achievement of certain targets from the organization's strategic goals,

The budgeting stage is a very important stage, because a budget that is not performance-oriented and an ineffective budget can thwart the plans that have been prepared (Mardiasmo, 2002). However, there are many things that can cause the planning and budgeting consistency to not be implemented, which include:

- a. The preparation of the RKPD from the start was inconsistent with the preparation of the APBD draft;
- b. The limited budget available so that the programs and activities in the RKPD cannot be supported by the budget;
- c. There are certain powers both in the executive and legislative branches that change the planned program of activities (Sjafrizal, 2016).

Planning

Development theory is a theory that deals with development problems, which are related to planned growth and changes that occur in a society or an area or a country in order to improve human welfare (Hardjanto, 2011). Development theory is expected to be able to solve development problems, problems related to human activities and efforts or community efforts in meeting their needs (Hardjanto, 2011).

Indonesia's development paradigm has developed as follows: the first is the growth paradigm; secondly the shift from the growth paradigm to the welfare paradigm or in other literature is called the basic need paradigm; and the third paradigm of human-centered development (Bastian, 2009).

According to Bryant and White (1982) Managing Development in the Third World in Suryono (2010), there are 5 (five) main implications in the definition of development, namely:

- a. Development means generating optimal human abilities, both individually and in groups (capacity);
- b. Development means encouraging the growth of togetherness and equity in the value and welfare system;
- c. Development means putting trust in the community to build itself according to the capabilities that exist in it. This belief is expressed in the form of equal agreement, freedom of choice, and power to decide (empowerment);
- d. Development means generating the ability to build independently (sustainability);
- e. Development means reducing the dependence of one country on another by creating a mutually beneficial relationship (mutualist symbiosis) and mutual respect (interdependence).

Budgeting

Budgeting according to Elmi (2002) in Khusaini (2006) is a process of preparing financial, income and financing plans, which are then allocated the funds according to the functions and targets to be achieved. Regional budget is a regional government work plan in the form of money in 1 (one) certain period. Budgeting is the process of preparing a budget that contains a statement in the form of a unit of money which is a reflection of the activities and performance targets to be achieved over a certain period of time. This stage is very important because an ineffective and not performance-oriented budget can thwart the plans that have been set (Mardiasmo, 2002).

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The importance of public sector budgets is due to several reasons, which include (Mardiasmo, 2002):

- The budget is used to direct development, ensure sustainability, and improve the quality of life of the community, so that the budget is a government tool;
- Budgets are needed to manage limited resources, while the needs and desires of the community are very many (unlimited);
- The budget as an instrument for implementing public accountability (responsibility) of the government to the people.

Budgeting Participation

Hansen and Mowen (2019), explained that Participation in Budgeting allows lower-level managers to participate in budgeting rather than burdening the budget on lower-level managers. Participation in Budgeting communicates a sense of responsibility to lower-level managers and encourages creativity, because of the involvement of lower-level managers in budgeting, budget goals will become managers' personal goals which will result in greater goal congruence. The increased responsibilities and challenges inherent in the process will provide non-pecuniary incentives that lead to higher levels.

According to Kartika (2016), defines Participation in Budgeting as the level of participation of managers in preparing the budget and they have an influence in determining the achievement of budget targets in the responsibility center. and have influence in making decisions that concern them.

According to Sumarno (2015), the characteristics of Budgetary Participation include:

- Great influence on budget measurement participation
- Influence in budget revision
- Influence on opinions/proposals in budgeting
- Confidence in deciding a budget
- The importance of the contribution of proposals or thoughts in the preparation of the budget
- Participation in budgeting activities.

conceptual framework

The conceptual framework of the influence of planning and budgeting on the performance of regional apparatus can be seen in Figure 1 below:

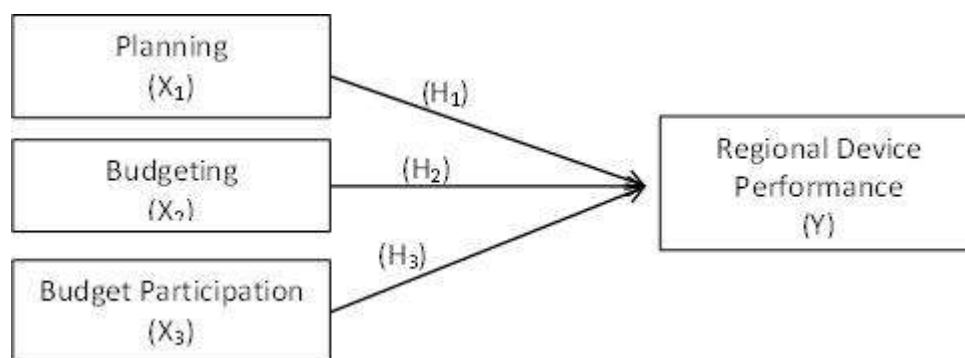


Image 1. conceptual framework

Based on the problem formulation, literature review and conceptual framework, the research hypothesis is formulated as follows:

- H1: Planning has a significant effect on the performance of the Pidie Jaya Regency Apparatus Work Unit;
- H2 : Budgeting has a significant effect on the performance of the Work UnitPidie Jaya Regency apparatus;

H3 : Participation in Budgeting has a significant effect on the performance of the Pidie Jaya Regency Apparatus Work Unit;

3. IMPLEMENTATION METHOD

In this study using a quantitative approach, the method used is a survey method. “Quantitative research is based on the philosophy of positivism, which is used to examine a particular population or sample, collecting data using research instruments, with the aim of testing the established hypothesis. The data collection technique in this study is a quantitative approach using the questionnaire method as the main method in the data collection process. While the data analysis used to solve the problem in this study is multiple linear regression with the help of the PLS SEM program.

4. RESULTS AND DISCUSSION

Results

a. Description of Research Data

This study uses primary data and data collection is carried out by distributing questionnaires to 104 respondents, namely the Regional Work Unit in Pidie Jaya Regency. Questionnaires have been circulated to each sample who has met the criteria in representing the Regional Apparatus Work Unit in Pidie Jaya Regency. Based on the predetermined time limit, the questionnaire was successfully inputted and there were no defective questionnaires, so that 104 questionnaires were used to analyze the data.

b. Measurement Model Test Results (Outer Model)

The measurement model is a model with calculation results based on calculations using the PLS program. The measurement model (outer model) was carried out after processing the data characteristics and descriptive statistics. The purpose of the measurement model (outer model) is to describe which indicator has a dominant influence as a direct measure of the latent variable. Researchers conducted a follow-up analysis using the Structural Equation Model (SEM). The data analysis of this study used the Partial Least Square (PLS) approach. PLS is a component or variant-based Structural Equation Modeling (SEM) equation model. The outer model test begins by estimating or estimating the parameters by calculating the PLS algorithm.

c. Convergent Validity Test Results

Test Convergent validity of the measurement model (outer model) is generated using reflective indicators whose values are seen based on the loading factor of each indicator measuring the construct. The loading factor value from the results of the PLS Algorithm Smart PLS program. A loading factor value above 0.7 is stated as an ideal or valid measure as an indicator in measuring the construct, a value of 0.5 to 0.6 is still acceptable, while values below 0.5 must be excluded from the model (Chin in Ghazali and Latan, 2015).

d. Discriminant Validity Test Results

The results of the discriminant validity test are used to prove whether the indicators in a construct will have the largest loading factor in the construct it forms than the loading factor with other constructs. Discriminant validity of reflexive indicators can be seen in the value of cross loadings between indicators and their constructs.

e. Reliability Test Results

Model measurement is not only done by testing the validity of a construct, but then testing the reliability of a construct as measured by the composite reliability of the indicator block that measures the construct. The reliability test was carried out with the aim of proving the accuracy, consistency, and accuracy of the instrument in measuring the construct. A questionnaire is said to be reliable or reliable if the respondents' answers to questions are consistent or stable from time to time (Ghozali and Latan, 2015).

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The composite reliability value from the results of the PLS Algorithm Smart PLS program can be seen in Table 1 as follows:

Table 1. Composite Reliability Value

Variable	Composite Reliability	Information
Planning (X1)	0.168	Reliable
Budgeting (X2)	0.336	Reliable
Budgeting Participation (Z)	0.000	Reliable
Regional Apparatus Performance (Y)	0.820	Reliable

Source: PLS Output Results

f. Structural Model Testing Results (Inner Model)

After the model is estimated and meets the criteria for convergent validity, discriminant validity and reliability, the structural model testing stage (inner model) is then carried out. This stage is carried out after obtaining the ideal model in accordance with the conceptual framework of the study. Assessing the inner model is to see the relationship between latent constructs by looking at the estimation results of the path parameter coefficients and their level of significance (Ghozali, 2015). The PLS Algorithm structural model is evaluated using R-square for the dependent variable and the path coefficient value for the independent variable which is then assessed for its significance based on the statistical T value of each path and the output of the structural path coefficient is obtained (Ghozali and Latan, 2015).

g. Path Coefficient Analysis

The formation of the path diagram in the PLS-SEM process is a visualization of the research conceptual framework so that it is easier to understand and learn. The analysis of the independent (exogenous) effect on the dependent variable (endogenous) can be seen in the Path Coefficient. The results of the PLS Algorithm Smart PLS program in assessing the path coefficient before the moderating effect can be seen in Table 2 below:

Table 2. Path Coefficients Value

Variable	Regional Device Performance
Planning(X1)	0.107
Budgeting(X2)	0.269
Budgeting Participation(Z)	0.220

Source: PLS Output Results

h. Coefficient of Determination Results (R²)

The coefficient of determination in this study is done by looking at the value of R square on the dependent variable in the model so that it can be seen how far the independent variable can explain the dependent variable. A high R² value indicates that the better the prediction model of the proposed research model. R-Squares values of 0.67, 0.33, and 0.19 can be concluded that the model is said to be strong, moderate, and weak (Ghozali and Latan, 2015). The results of the coefficient of determination (R²) can be seen in Table 3 below:

Table 3.R Square Value

	R Square
Regional Apparatus Performance (Y)	0.164

Based on the results of the PLS Algorithm output contained in Table 5.13 above, it can be seen that the R-square value is 0.164. This shows that the influence of the variables Planning (X1), Budgeting (X2), Participation in Budgeting (X3) in producing Regional Apparatus Performance is 16.4%. While the remaining 83.6% is explained by other factors outside this research model. The R-Squares value is 0.164, it can be concluded that the model in this study is quite strong in indicating the relationship between variables (Ghozali and Latan 2015).

i. Hypothesis Test Results

Hypothesis testing is carried out aiming to answer the problem formulation contained in Chapter III. Hypothesis testing is done through a bootstrapping process with Smart PLS. Hypothesis testing is accepted, if the T-statistics value is above 1, with a significance level of 5% (two tailed) (Ghazali and Latan, 2015). Hypothesis testing is accepted using probability if the p value < 0.05. The results of the bootstrapping process with Smart PLS can be seen in Table 4 below:

Table 4. Moderation Effect Test Results

Construct		Path Coefficients	T Statistics	P Values	Information
Planning_X1 SKPK_Y Performance	-> Kinerja	0.107	0.516	0.606	Not significant
Budgeting_X2 SKPK_Y Performance	-> Kinerja	0.269	2,246	0.025	Significant
Budget Preparation Participation_X3 SKPK_Y Performance	-> Kinerja	0.220	0.884	0.377	Not significant

Source: Processed data (2022)

Discussion

a. Theoretical Implications

The results of this study support the theory of Planning, Budgeting and Participation in Budgeting. The results of the direct influence test prove that Planning, Budgeting and Participation in Budgeting have a positive influence on the Performance of Regional Apparatus. The results of this study also support the contingency theory. This is indicated by the findings of different results in this study with previous studies.

b. Managerial Implications

Based on the results of the initial survey, the phenomenon that occurs in the Performance of Regional Apparatus Work Units in Pidie Jaya Regency is that there is a limited budget available so that programs and activities cannot be supported by a budget, there is power in both the executive and legislative branches in changing planned programs and activities. To see the effect of planning and budgeting on performance, this study uses the Strategic Plan of SKPD, Renja, KUA-PPAS, RKA, and DPA/DPA-P and LAKIP for the 2021 fiscal year. Those involved in the process of preparing planning documents and budgeting documents are all SKPKs in the Regency. Pidie Jaya.

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Thus, Pidie Jaya Regency was chosen as the object of research on the grounds that it can access information easily. So the results of this study can provide managerial implications on the Performance of Regional Apparatus Work Units, especially in Pidie Jaya Regency, namely empirical evidence that Regional Apparatus Performance in Pidie Jaya Regency is influenced by several variables including Planning, Budgeting and Budgeting Participation so that it requires more attention about the importance of Planning, Budgeting and also Participation in Budgeting for Regional Apparatus Work Units, especially in Pidie Jaya Regency.

5. CONCLUSION

The conclusion of this study can be concluded that there is a significant influence of Planning, Budgeting and Participation in Budgeting on the Performance of Regional Apparatus in Pidie Jaya Regency. In more detail the conclusions in this study are:

- a. Planning has a positive and insignificant effect on the Performance of Regional Apparatus in Pidie Jaya Regency.
- b. Budgeting has a positive and significant effect on the Performance of Regional Apparatus in Pidie Jaya Regency.
- c. Participation in Budgeting has a positive and insignificant effect on the Performance of Regional Apparatus in Pidie Jaya Regency.

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