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The Influence Of Budget Participation On The Performance Of Regional Apparatus Organizations (OPD) (Empirical Study Of Maluku Province Government)

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Abstract

For analyze in a way empirical influence participation budget , for analyze in a way empirical influence participation budget to performance Organization Regional Apparatus (OPD) in Government Maluku Province against performance Organization Regional Apparatus (OPD) in Government Province Maluku. The census sampling method is used For acquire 72 employees as respondents and data analysis was carried out with using (SPSS). Research results This support study previously carried out by Cholifah and Jaeni (2023) in his research state that participation budget influential positive and significant to performance organization . Other studies show the same thing that is Personal and Biduri (2023) where results study show participation compilation budget influential to performance organization device area (OPD).

Keywords:Participation Budget , Organizational Performance Regional Apparatus (OPD)

INTRODUCTION

The problem about participation budget Still just found in the Government Maluku Province , one of which is is budget that is not appropriate time . Plan work and budget of SKPD (RK-SKPD) which is planned was done in June but its implementation was done in July . The delay This show that Still low seriousness apparatus in operate his duties . Besides that , in the process of being drafted budget in OPD is not involving all part or field . Only the parties certain only those appointed as team in preparation and compilation program and activity budget . Therefore that , all ideas, suggestions or input from

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apparatus No channeled with good . This is will impact bad Where apparatus other the more No motivated in implementation budget intended , and has an impact for lack of OPD performance .

Planning process budget in each Government OPD Maluku Province has done with approach budget participatory Where subordinate included in in every planning process budget service . However in condition certain , for example time compilation short budget and also existence revision urgent budget , parties certain only those involved in compilation the Department's budget . However If seen from BPK opinion on the Government's LKPD Maluku Province which received WTP opinion from 2019 – 2023 then can concluded that participation apparatus in matter meet budget targets good . Participation budgeting is approach managerial in general rated can increase effectiveness organization through improvement performance every member organization individually and group . Some study about consequence participation budgeting like connection between participation budgeting with performance show results that are not consistent . Research Siwi et al., (2018) and Rivito & Mulyani (2019) found that participation budget influential positive to performance government area . Next results study Sososotiksno and Basuki, (2021) show that participation budgeting influential positive and significant to variable performance apparatus government . Research Rahmiwati and Ariany, (2023), Rida, Mursalim and Nurwanah , (2023) and Ayu, (2024) also showed results participation budget influential to performance government area .

DISCUSSION

Goal- Setting Theory

Goal setting theory or theory determination objective has two principles base namely goals and intentions. Both principle This can connected as guarantor answer human behavior (behavior) humans). In the study theory determination objective explained that goals are someone who tries For try to get , to achieve , or do his job Where in this goals work capable For to form level performance job (level of job performance), quota , work norm, deadline time (deadline), or cost . In theory this , a more purpose complicated (harder goal) will achieved If There is more effort and concern big than more goals easy (easy goal). In addition , if a individual faced with a goal with level more difficulties high , then individual the need more Lots knowledge (knowledge) and skills (skills) rather than objective with level more difficulties low . (Ginting & Ariani, 2004)

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Contingency theory

Say that design and use from the control system depends on the settings company Where control the operated . Mix the right match between system control and variables contingency contextual estimated will produce performance company or individuals who are increasingly increased . Contingency theory arise as response from universal approach that states that design optimal control is that can accepted by all settings and companies . Approach universal control is development experience from theory management scientific . According to theory contingency , system appropriate control different depends on the settings company .

Hypothesis Study

Influence Participation Budget On Organizational Performance Regional Apparatus (OPD)

Participation budget is the process of making budget in a way together good by the leader and also member organization . The process involves individuals in a way direct have influence to compilation objective budget meant and the possibility will valued on base achievement objective budget (Agnes , 2017). Participation in compilation budget as a process where subordinate or executor budget given chance For involved and have influence big in the process of being drafted budget .

This means that the more tall participation in the process of being drafted budget so will the more Good performance organization device area . This is supported by research conducted by Cholifah and Jaeni (2023) in his research state that participation budget influential positive and significant to performance organization . Other studies show the same thing that is Personal and Biduri (2023) where results study show participation compilation budget influential to performance organization device area (OPD). Based on description above , then can formulated hypothesis as as follows :

H1: Participation budget influential positive to performance organization device area (OPD).

HYPOTHESIS DISCUSSION

Influence Participation Budget On Organizational Performance Regional Apparatus (OPD).

The proposed hypothesis in study This namely " participation" budget influential positive to performance organization device regional (OPD)". Test results hypothesis through statistical t-test show variable participation budget influential positive with mark

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coefficient of 0.853 and the value probability 0.043 and If measured with degrees significant used is 0.05 then can concluded that there is influence positive significant participation budget to performance organization device area , so that proposed hypothesis in study This accepted .

The results show existence influence positive between participation budget with performance organization device area (OPD) which means connection both of them in the same direction . This means that the more tall participation apparatus government in the budgeting process will impact to the more increase performance organization device regional government (OPD) of Maluku Province . On the other hand , if participation low budget also has an impact on the decline performance organization device regional government (OPD) of Maluku Province . Furthermore , there are significant influence own means , participation budget influential big to performance organization device Regional Government (OPD) of Maluku Province .

Theory of determination objective explain connection between the goals set with performance . Someone who understands will objective organization will influential to behavior work . Implications of goal setting theory in study This is For reach optimal performance must be There is conformity between objective individual with objective organization . Because of the performance individuals will also influence performance a organization . With use goal setting theory approach , performance good employee in to organize service public identified as the purpose , while variable participation budget as factor the determinant . The more tall factor determinant the so will the more high possibility achievement the purpose .

Determining factors participation budget shown through apparatus at OPD in the Government Maluku Province tends to to discuss RKA-SKPD proposal initiated together Head of SKPD as Official Users Budget / Regional Goods Users and Coordinators Management Regional Finance / Regional Secretary and active in give reason revision of RKA-SKPD initiated in accordance assumption changes to the APBD. In addition , involved in set priority and ceiling budget temporary plan SKPD work and budget and documentation implementation SKPD budget , has influence in set magnitude mark end Plan Work and Budget of SKPD and Documents Implementation SKPD budget , contributes on the planning , determination and implementation process Plan Work and Budget of SKPD and Documents Implementation SKPD Budget . Participation good budget impact to the more good performance too organization device area .

Participation in budget as a process Where subordinate or executor budget given chance For involved and have influence big in the process of being drafted budget . This

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means that the more tall participation in the process of being drafted budget so will the more Good performance organization device area . Research results This support study previously carried out by Cholifah and Jaeni (2023) in his research state that participation budget influential positive and significant to performance organization . Other studies show the same thing that is Personal and Biduri (2023) where results study show participation compilation budget influential to performance organization device area (OPD).

CONCLUSION

The purpose of doing this study This is For analyze in a way empirical influence participation budget to performance Organization Regional Apparatus (OPD) in Government Maluku Province , analyzing in a way empirical influence participation budget to performance Organization Regional Apparatus (OPD) in Government Maluku Province Test Results to 36 respondents' responses give conclusion study Participation budget in the sector public give positive impact significant to performance Organization Regional Apparatus (OPD). This is show every apparatus in Government OPD Maluku Province feels contribute to achievement performance organization .

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