

The Effect of Budget Participation, Description of Budget Objectives and Public Accountability to the Performance of Government of Aceh's Apparatus (Study On Regional Work Unit Provincial Aceh Region)

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Abstract: This study examines the effect of budgetary participation, clarity of budget objectives and public accountability on the performance of Aceh Government apparatus. This study uses the method of dissection because the entire population used as the object of research. The population in this study is all SKPA existing in Aceh Province that is 47 SKPA. Respondents for each SKPA are Head of Section (Kabag), and Head of Division (Kabid) who participated in the preparation of the budget. Methods of data collection through the distribution of questionnaires to respondents by using multiple linear regression analysis through SPSS. The results of this study indicate that budgetary participation, clarity of budget objectives and public accountability both simultaneously and partially have a significant and positive impact on the performance of Aceh Government apparatus.

Key Words: Budgetary Participation, Performance Objectives Clarity, Public Accountability and Performance.

I. PREFACE

Since the enactment of Kepmendagri no. 29 of 2002 which has been replaced by Permendagri No 13 of 2006 and amended again with Permendagri No. 59 of 2007, which regulates the guidelines of local financial management, the system adopted in the APBD is a performance-based budget. This means that the preparation, discussion, determination to supervision of budget execution is not enough just by viewing the size of the budget which is the input, but also to the performance of the budget which includes performance outcomes, outputs, results and benefits and whether or not the target group of activities financed by the budget earlier.

A survey conducted by World Bank (2007) shows that the performance of the Aceh Government Working Unit (SKPA) in planning and budgeting is still low. Budget approval in Aceh does not follow the set timeline. Thus causing adverse impacts for the implementation of development programs, and hampering public services so that regions can not achieve development goals and objectives. Budgeting is part of the planning process in which planning is one of the organizational management cycles. The budgeting stage becomes very important because ineffective budget and not performance oriented will be able to thwart the planning that has been prepared

Based on the results of the public observation ever submitted by Masyarakat Transparansi Aceh (MaTA) until November 2014, from 39 SKPA recorded in the

Government of Aceh, there are 18 SKPA with the financial realization category still in the red area. As for the yellow category as many as 12 SKPA, green as much as 10 SKPA, and 9 SKPA in the blue area. Measured by the Budget absorption as well as physical realization, the performance of the Government of Aceh is still quite bad. This gives an indication that the realization and planning of the budget is far adrift, because the budget period of 2014 is only one month. If one hundred percent is not reached by the end of December means that the performance of the Government is no better than before. The realization of the 2014 APB for APR is still very low. Until November 6, 2014 the financial realization has only reached 60.3% and physical realization 65% of the total APBA, the change in 2014 amounted to Rp12, 9 trillion. Although the 2014 budget approval is faster than in previous years, but the absorption of Aceh Government budget is still very low.

<http://www.acehnews.net/mata-catat18-skpa-di-pemerintah-aceh-berapor-merah>

This article aims to analyze the effect of budgetary participation, clarity of budgetary objectives and public accountability on the performance of Aceh Government apparatus. This article begins by discussing literature review related to budget participation, clarity of budget objectives, public accountability and apparatus performance. Then proceed with the discussion of research methods used and followed by discussion of research results. Finally, this paper provides some conclusions.

II. STUDY OF LITERATURE

Definition of Performance

Performance according to Mathoney (2013: 116) is the assessment of a person or individual (manager) in the achievement of the executor of the activities that have been done. Performance appraisal is the process by which the organization evaluates / assesses the performance of employees. This activity can improve personnel decisions and provide feedback to employees about their performance (Handoko, 2003: 171)

Definition of Budget Participation

Budgetary participation is a process that describes the individuals involved in budgeting and has an impact on the budget targets (Brownell in Falikhatun, 2007). Participation is much advantageous for an organization as disclosed by Sord and Welsch in Noor (2007) who argue that higher participation will result in better morale and higher initiatives.

Clarity of Budget Objectives

The clarity of budget objectives indicates the extent of budget objectives stated specifically and clearly, and understood by everyone who is responsible. Kennis (2000: 201) suggests that managers react positively and relatively strongly to improve clarity of budget objectives. Upper-level management can increase job satisfaction, reduce job tension, and improve budgets associated with attitudes, budget performance, and cost-efficiency of lower-level managers significantly improve the clarity and firmness of their budget goals. The clarity of the budget objectives is the extent to which the budget objectives are clearly defined and specific with the aim that the budget can be understood by the person responsible for achieving the budget objectives (Suhartono and Solihin, 2011: 9).

Public accountability

In the context of government organizations, public accountability is the provision of information to the public and other constitutions that are stakeholders (Mahmudi, 2010: 9). Public accountability is the obligation of the agent to provide accountability, present, report and disclose all activities that are their responsibility to the party that has the right and authority to hold those responsibilities (Mardiasmo, 2012).

Influence of Budgetary Participation on Performance of Aceh Government Apparatus

Budgetary participation as one of the independent variables that allegedly affect managerial performance in an organization. Alfar (2006) in his research mentioned that there is significant influence of budget participation on managerial performance either directly or through intervening variable. Noor (2007) in his research also mentioned that there is a positive and significant influence of budgetary participation with managerial performance. and

Manurung's (2008) study also argues that there is influence of budgetary participation on managerial performance.

The Influence of Clarity of Budget Objectives on the Performance of Aceh Government Apparatus

The clarity of budget objectives indicates the extent of budget objectives expressed specifically, clearly, and understood by anyone who is responsible. According to Munawar (2006) clarity of budget objectives is the extent to which the budget objectives are set clearly and specifically with the aim that the budget can be understood by the person responsible for the achievement of the budget objectives. Therefore, the objectives of the regional budget should be clearly stated, specific and understandable to those responsible for developing and implementing budgetary activities. The results of Saputra (2009), clarity of budget objectives significantly influence the performance of the government. This suggests that the overall characteristics of the budget objectives result in a strong influence on government performance in the budgeting plan.

Effect of Public Accountability on the Performance of Aceh Government Apparatus

Accountability is a form of psychological encouragement that makes a person try to account for all actions and decisions taken to the environment. Meissier and Quilliam (2001), examine the effect of accountability on a person's cognitive processes in work. The results of his research proved that subjects with high accountability perform a more complete cognitive process. In line with Meissier and Quilliam (2001) research, Teclock and Kim (2000), also examined the effect of accountability on a person's cognitive processes. The results of his research prove that the subjects given instruction in advance (postexposure accountability) that their work will be examined by superiors, perform more complete cognitive processes, provide more appropriate responses and report more realistic decisions.

Hypothesis

Referring to the framework previously described, the performance of the aceh government apparatus is influenced by several independent variables, namely budgetary participation, clarity of budget objectives and public accountability, with the following description:

1. There is a significant and positive influence on budgetary participation, clarity of budget objectives and public accountability to the performance of Aceh Government apparatus.
2. There is significant and positive influence of budgetary participation on the performance of Aceh Government apparatus.
3. There is a significant and positive influence on the clarity of budget objectives on the performance of the Aceh Government apparatus

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- There is a significant and positive influence of public accountability on the performance of Aceh Government apparatus

statement in the questionnaire. This study is a field experiment, where the scope of the study is natural with minimum intervention.

Sources of data used in this study is primary data, ie data collected by the researcher himself directly from the first source or where the object of research conducted. The data of this research were obtained by using survey queryer (Survey questionnaire) in the form of statements structured derived from the research of Setyaningsih (2013) and furthermore developed by the researcher. The research questionnaire was delivered directly to the respondents by the researcher addressed to the Head of Section (Kabag), and Head of Division (Kabid) who participated in the preparation of the budget on each SKPA. For each questionnaire will be assigned a weight of 1 to 5 to strongly agree or strongly disagree.

Operationalization of Research

This study applies to independent variables. In this study, Aceh Government Apparatus Performance (Y). While Budgetary Participation (X1), Clarity of Budget Objectives (X2), and Public Accountability (X3).

III. RESEARCH METHODS

Rersearch Population

The population in the generalization region consisting of objects / subjects that have certain qualities and characteristics set by the researcher to be studied and then drawn conclusions (Sugiono, 2007). The population in this study is the Aceh Device Work Unit consisting of: Head of Section (Kabag), and Head of Division (Kabid) who participated in the preparation of the budget. The population in this study is all SKPA existing in Aceh Province that is 47 SKPA. Respondents for each SKPA are Head of Section (Kabag), and Head of Division (Kabid) who participated in the compilation of the budget amounted to 94 respondents.

This study is a case study by trying to see the effect of budgetary participation, clarity of budget objectives and public accountability on the performance of government apparatus of aceh by examining the answers of government apparatus to the question posed regarding statement

Table 1. Variable Operationalization

Variable Types	Indicator	Scale
Performance of Aceh Government Apparatus (Y)	<ol style="list-style-type: none"> Quality of work. Quantity of work result. Communication. Knowledge and work skills. Responsibility. Attendance. Timeliness. Source: (Istiyani, 2009)	Interval
Budget Participation (X1)	<ol style="list-style-type: none"> Employee Engagement. Employee Involvement. Communications budget. Formulate a shared budget. Budget allocation is right on target. Source: (Munawar, 2006)	Interval
Clarity of Budget Objectives (X2)	<ol style="list-style-type: none"> The purpose of the Budget Work Plan (RKA) is clearly defined and comprehensive. The objectives of RKA are important and need to be prioritized. The objectives of RKA are sometimes unclear and confusing. The objectives of RKA are adjusted to the regional budget and revenue plans. RKA is structured very effectively. RKA is structured very efficiently. RKA is very well prepared and free of KKN. Source: (Sawitri, 2015)	Interval
Public accountability (X3)	<ol style="list-style-type: none"> Accountability Law and Honesty. Managerial Accountability. Program Accountability. Policy Accountability. Financial Accountability. Source: (Mahmudi, 2010)	Interval

Data analysis techniques used in this study is multiple linear regression analysis that aims to test the dependent influence on independent variables collectively and

individually. Multiple linear regression equation used in this research are:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \epsilon$$

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Keterangan:

- Y = Performance of Aceh Government Apparatus
- α = Constants
- $\beta_{1,2,3}$ = Regression coefficient
- ϵ = Error
- X1 = Budget participation variable
- X2 = Variable clarity of budget objectives
- X3 = Accountability variable

IV. RESEARCH RESULT AND DISCUSSION

Of the 94 questionnaires distributed to the respondents all can be returned to the researcher, where the return on this research is 100%. The results of hypothesis testing using SPSS can be seen in Table 2.

Table 2. Regression Test Results

Variable	Coefficients Regresi	t _{hitung}	(Sig)
(Constant)	0,147	3,369	0,001
Budget Participation	0,789	2,589	0,012
Clarity of Budget Objectives	0,246	2,345	0,022
Public Accountability	0,482	7,351	0,000
R-square : 0,976			
R : 0,988			

Based on the results of statistical calculations using the SPSS program as in Table 2, then obtained multiple linear regression equation as follows.

$$Y = 0.147 + 0.789X1 + 0.246X2 + 0.482X3 + \text{error}$$

The performance of the Aceh Government Apparatus is strongly influenced by budgetary participation, clarity of budget objectives and public accountability, can be seen from the value of determinant coefficient (R2) of 0.976 which means budgetary participation, clarity of budget objectives and public accountability are able to influence the performance of Aceh Government Apparatus 97.6% and the rest of 2.4 percent influenced by other variables outside this research model.

Hypothesis Testing Results Simultaneously and Partially

1. The Influence of Budgetary Participation, Clarity of Budget Objectives and Public Accountability on the Performance of Aceh Government Apparatus.

Based on the result of multiple linear regression analysis for P value (significance value) obtained from table Anova, we can see the probability of 0.000. because the probability is 0.000 < 0.05 then Ha is accepted (H0 rejected) ie Budget Participation, Clarity of Budget Objectives and Public Accountability together influential significance and positive to the Performance of Government Apparatus of Aceh.

The results of this study are consistent with research conducted by Teriansisi et al (2002) which states that the perceptions of local government officials at the provincial

level of NAD on budget characteristics simultaneously give quite a significant influence on performance. Research conducted by Istiyani (2009) shows the corresponding results of the characteristics of budget objectives together have a positive and significant impact on the performance of local government apparatus.

2. The Influence of Budgetary Participation on the Performance of Aceh Government Apparatus

The results of this study indicate that partial budgetary participation has a significant effect on the performance of Aceh Government Apparatus. This finding is in line with the research conducted by Alfar (2006) mentioned that there is a significant influence of budgetary participation on the performance of Aceh Government Apparatus. Then also according to research conducted by Noor (2007) and Manurung (2008) mentioned that there is a positive and significant influence of budgeting participation with performance of Government Apparatus of Aceh, the higher the budget participation hence the higher the performance, and the lower the budget participation then will be lower performance.

The results of this study are also in line with research conducted by Riyadi (2000), Sardjito (2005), Arifin (2012) and Sawitri, et al (2015), they mentioned that there is a positive influence of budgetary participation on the performance of the Aceh Government Apparatus. This means that the better the budget participation will increase the performance manjerial and vice versa the lower the budget participation will be increasing performance. Participation in budgetary participation will create an increasing performance which identifies how important it is to participate in budgetary participation to create better performance

3. The Influence of Clarity of Budget Objectives on the Performance of Aceh Government Apparatus.

Hasil penelitian ini menunjukkan bahwa kejelasan tujuan anggaran secara parsial berpengaruh signifikan terhadap kinerja Aparatur Pemerintah Aceh. Temuan ini sejalan dengan penelitian yang dilakukan oleh Saputra (2009) yaitu kejelasan tujuan anggaran berpengaruh secara signifikan terhadap kinerja pemerintah. Hal ini menunjukkan bahwa karakteristik tujuan anggaran secara keseluruhan menghasilkan pengaruh yang cukup kuat terhadap kinerja pemerintah dalam rencana penyusunan anggaran.

In line with Munawar (2006), the clarity of budget objectives is the extent to which the budget objectives are clearly defined and specific with the aim that the budget can be understood by the person responsible for achieving the budget objectives. Therefore, the objectives of the regional budget should be clearly stated, specific and understandable to those responsible for developing and implementing budgetary activities. Son (2013) and Solina (2014) clarity of budget objectives have a significant positive effect on the

managerial performance of the Regional Devices Work Unit.

4. Effect of Public Accountability on the Performance of Aceh Government Apparatus

The results of this study indicate that partial accountability has a significant effect on the performance of Aceh Government Apparatus. These findings are in line with research conducted by Meissier and Quilliam (2001), subjects with high accountability perform a more complete cognitive process. In line with Meissier and Quilliam (2001) research, Teclock and Kim (2000), also examined the effect of accountability on a person's cognitive processes. The results of his research prove that the subjects given instruction in advance (postexposure accountability) that their work will be examined by superiors, perform more complete cognitive processes, provide more appropriate responses and report more realistic decisions.

In contrast to Buncman's opinion, and Lord (Meissier and Quilliam 2001), that accountability affects performance depends on the form of individual accountability. In his research, Buncman et.al (2000) divides individual accountability into three: accountable to client, accountable to partner and accountable to no one. While Lord (2001), divide it into two, namely unaccountable and accountable to partner. Based on the research of Buncman et.al (2000), Lord (2001), it is concluded that accountable to client auditors tend to provide unqualified opinions while accountable to partner and accountable to no one auditors tend to provide qualified opinion opinions. Based on Buncman et.al (2000), and Lord (2001) studies, it is concluded that accountability affects the quality of the work depends on whom the subject tends to be responsible.

IV. CONCLUSIONS AND RECOMMENDATIONS

Based on the results of testing and data analysis in this study, it can be concluded that the budgetary participation, clarity of budget objectives and public accountability together have a positive and significant impact on the performance of the Government Apparatus of Aceh. This shows that budgetary participation, clarity of budget objectives and public accountability will improve the performance of Aceh government apparatus in SKPA of Aceh Province. Partially budgetary participation, clarity of budget objectives and public accountability also have a positive and significant effect on the performance of Aceh Government Apparatus.

Therefore, this research has some limitations. For the next researcher, it is suggested to add other variables outside of this research model to re-examine the performance of Aceh Government Apparatus..

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