

The Effect Of Budgetary Participation On Government Apparatus Performance With Organizational Culture As A Moderating Variable (Empirical Study On Maluku Province Organizations)

Febbraio Pierre Alfons¹, Paul Usmany², Christina Sososutiksno³

¹²³Universitas Pattimura, Indonesia

Email: braiopieerre11@gmail.com

Keywords:

Budget Participation,
Government Apparatus
Performance, Organizational
Culture, Moderating Variables,
OPD of Maluku Province.

Abstract

This study aims to analyze the effect of budget participation on government apparatus performance with organizational culture as a moderating variable in Regional Apparatus Organizations (OPD) of Maluku Province. Budget participation is seen as an important factor in increasing the effectiveness of the implementation of apparatus duties and responsibilities, while organizational culture plays a role in shaping mindsets, work behaviors, and commitment to achieving organizational goals. This study uses a quantitative approach by distributing questionnaires to apparatus in a number of OPDs in Maluku Province, then the data is processed using moderated regression analysis. The results show that budget participation has a positive and significant effect on government apparatus performance. In addition, organizational culture is proven to moderate the relationship, where a strong organizational culture strengthens the influence of budget participation in improving apparatus performance. These findings indicate that improving apparatus performance requires not only active involvement in the budget preparation process, but also the support of a conducive, adaptive, and performance-oriented organizational culture. This study contributes to local governments in formulating strategies to improve performance through strengthening budget participation and developing organizational culture.

INTRODUCTION

To improve the quality of public services and achieve development goals, local governments, including the Maluku Provincial Government, need to ensure that all policies and programs are implemented effectively and efficiently. A crucial factor in achieving this is sound budget management. Transparent, accountable budget management that involves various parties, including the State Civil Apparatus (ASN), can impact the performance and effectiveness of government programs.

In its development, the organization began to implement a participatory budgeting process which is a combination of approaches top down and approach bottom up. Participatory budgeting is a budgeting approach that focuses on increasing employee motivation to achieve organizational goals. This participatory approach involves subordinates in developing budgets related to their work, thereby fostering agreement between them and their superiors. Subordinate involvement in budget preparation is seen as fostering a sense of responsibility by aligning organizational goals with their own.

The responsibilities and challenges in the process provide incentives non financial leading to opportunities for higher levels of performance. The paradigm shift in government management over the past two decades, from a process-oriented to a results-oriented one, has helped reform the state financial management system in both developed and developing countries, including Indonesia.

METHODS

Based on the objectives of this study, it is intended to obtain an overview or description of the variables studied and to verify all variables empirically. This research is quantitative. This study examines the effect of budget participation on the performance of civil servants with organizational culture as a moderating variable in the Maluku provincial government by obtaining data specifically related to the performance measurement of government officials. The purpose of this study is to determine the magnitude of the influence between the variables studied.

RESULTS AND DISCUSSION

In this study, the results of descriptive analysis were used to display data from the objects and instruments studied in tabular and graphical form. The descriptive results can be explained as follows:

Table 4.1
Questionnaire Distribution Results

No	Questionnaire Distribution Results		
	Information	Amount	(%)
1	Blank/Unfilled Questionnaire	20	20
2	Broken Questionnaire	15	15
3	Return Questionnaire	65	65
Total Distribution		100	100

Source: 2025 Observation Results

Table 4.1 explains that of the total of 100 questionnaires distributed in collecting data, there were 20 blank questionnaires and 15 damaged questionnaires that could not be processed, and the remaining 65 questionnaires could be used in continuing the analysis stage based on the variables studied in this study.

Table 4.2
Respondent Profile Based on Gender

Gender

Information	F	(%)
Man	35	53.8
Woman	30	46.2
Total	65	100

Source: 2025 Observation Results

Table 4.2 explains that in conducting research observations, the respondents studied were male and female, almost evenly distributed, with a percentage of 53.8% and 46.2% as a representative sample for government officials in the Maluku Province OPD.

Table 4.3

Respondent Profile

Based on Job Department

Information	F	(%)
Head of OPD Service	3	4.6
Secretary	7	10.8
Treasurer	11	16.9
Head of Section (Kasi)	11	16.9
Financial Administration Officer (PPK)	15	23.1
Other Members	18	27.7
Total	65	100

Source: 2025 Observation Results

Table 4.3 explains that of the 65 respondents studied based on job title, 18 Other Members were nominated with a percentage of 19.8% in providing responses, where overall, if seen from the positions of these positions, it is quite good for the level of understanding of the apparatus in understanding research topics in the OPD of Maluku Province.

Table 4.4

Respondent Profile Based on Education Level

Information	F	(%)
Diploma (D3)	8	12.3
Strata 1 (S1)	27	41.5
Strata 2 (S2)	16	24.6
Strata 3 (S3)	14	21.5
Total	65	100

Source: 2025 Observation Results

Table 4.4 explains that based on the level of education held by government officials, the highest level of education is at the Bachelor's (S1) and Master's (S2) levels with a percentage of 41.5% and 24.6%, which shows that in terms of understanding the problem, the government officials who were respondents were very good.

in understanding and providing substantial answers related to research topics in the Maluku Province OPD.

Table 4.5

Respondent Profile

Based on Length of Service

Information	F	(%)
6 - 10 Years	8	12.3
11-15 Years	25	38.5
> 15 Years	32	49.2
Total	65	100

Source: Observation Results 2025

Table 4.5 explains that the length of service of respondents as government officials, most of them have a term of office of between 11-15 years and above with a percentage ranging from 38.5% - 49.2% which shows that in terms of work experience, they are very good at carrying out

and understanding the duties and responsibilities of the OPD of Maluku Province.

CONCLUSION

Based on the research results, the following conclusions can be drawn: 1. Budget participation significantly influences the performance of government officials in regional apparatus organizations (OPD) in Maluku Province. 2. Organizational culture does not significantly influence the performance of government officials in regional apparatus organizations (OPD) in Maluku Province. 3. Budget participation has a positive and significant influence on the performance of government officials with organizational culture as a moderating variable in regional apparatus organizations (OPD) in Maluku Province.

REFERENCE

- Altay, N., Gunasekaran, A., Dubey, R., & Childe, S. J. (2018). Agility and Resilience as antecedents of Supply Chain Performance under moderating effects of Organizational Culture within the Humanitarian Setting: A Dynamic Capability View. *Production Planning and Control*, 29(14), 1158– 1174.
- Alwi, H., Alam, S., & Asniwati, A. (2023). The Effect of Budget Participation and Management Control Systems on the Performance of State Civil Apparatus at the Regional Finance and Asset Agency of Sidrap Regency. *Cash Flow Management Journal*, 2(1), 94-106.
- Anggadini, S. D., Wulansari, L., & Damayanti, S. (2021). The Influence of Budget Participation and Organizational Commitment to The Performance of Regional Government Apparatus. *International Journal of Management Science and Information Technology (IJMSIT)*, 1(2), 6–19.
- Anthony, Robert N. & Govindarajan, Vijay. 2005. *SManagement Control System*. Jakarta: Eleventh Edition, Book Two, Salemba Empat
- Busro (2018). The Influence of Good Governance, Decentralization, and Organizational Commitment on Organizational Performance with Organizational Culture as a Moderating Variable. *Pekbis Journal*, 11(3), 179–188.
- Endrayani, et al. 2014. The Effect of Implementing Performance-Based Budgeting on the Performance Accountability of Government Agencies (A Study of Regional Work Units in Bandung City). *Indonesian Accounting Research Journal*, 1(1), 36-44.
- Ginting, M. C. (2018). Budgetary Participation and Organizational Managerial Performance. *Journal of Management*, 4(1), 27–33.
- Julita, J., Taufik, T., & Naipospos, H. (2015). The Influence of Budget Participation, Clarity of Budget Targets and Budget Evaluation on the Performance of Regional Government

- Apparatus (Empirical Study on Pekanbaru City Regional Apparatus Work Units)(Doctoral dissertation, Riau University).
- Kalembang, M., Allo Layuk, P. K., & Falah, S. (2018). The Influence of Budget Participation, Budget Accuracy on Budgetary Slack with Commitment Organization as a Moderating Variable (A Study of the Jayapura Regency Government). *Journal of Regional Economic and Financial Studies*, 3(1), 35–57.
- Locke, E.A., Latham G.P. (2002). Building a Practically Useful Theory of Goal Setting and Task Motivation. A 35-Year Odyssey. *American Psychologist*.
- Mamulati, R. I. I. (2020). The Influence of Budget Preparation Participation and Clarity of Budget Targets on the Performance of the Regional Government Apparatus of Tidore Islands City. *Ejournal KAWASA*, 10(1), 51-64.
- Mardaniati et al 2020. The Influence of Human Resource Quality, Organizational Commitment, and Organizational Communication on the Performance of Regional Work Units (SKPD). *Journal of Accounting* 1(3): 1-19.
- Marita, I., & Hariani, S. (2020). The Relationship between Participation, Feedback, and Budget Objectives with the Performance of Local Government Apparatus. *Accuracy: Journal of Accounting and Financial Research*, 2(1), 1–8.
- Muhsin, R., & Dwita, S. (2022). The Effect of Public Accountability Budget Participation on the Managerial Performance of Regional Work Units (Empirical Study on Regional Work Units in Padang City). *Journal of Accounting Exploration (JEA)*, 4(1), 1–26.