

Participation In Budget Preparation And Budget Clarity In The Performance Of officials Government

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Abstract

Participation in budgeting is one way to create a strong financial control system and fulfill related organizational goals by participating in budgeting. The aim of this research is to examine how the performance of government officials in handling regional organization finances is influenced by their involvement in budget formulation and clarity of budget objectives. Data collection was carried out through observation. The sample selection in this study was carried out using purposive sampling, and the sample consisted of 30 Regional Apparatus Organizations (OPD) in Sigi Regency. Multiple linear regression analysis was used in hypothesis testing data analysis using SPSS 25.0. The results of research and testing show that simultaneously budgetary participation and clarity of budget targets have a significant effect on the performance of government officials. Partial participation in budget preparation and clarity of budget targets have a significant effect on the performance of government officials.

Keywords: Government Apparatus, Clarity of Budget Targets, Performance of Government.

A. INTRODUCTION

Regional governments have the authority to regulate their regions as one of the public sector organizations that prepares budgets with the aim of controlling regional financial operations is regional governments, which have the power to control their own regions. A region is required to have a Regional Revenue and Expenditure budget (APBD). A budget is important because it is a documented plan that details all expenses and income related to an organization's operations. The budget is also a consideration in performance improvement efforts carried out for performance appraisals. This is done in the public sector to evaluate the achievements of public services and improve their quality. The ability of the apparatus to provide public services cannot be separated from the requirements of performance criteria that are disciplined and in accordance with the needs of the community.

The performance achievements of employees or apparatus are influenced by work skills and abilities as well as high work enthusiasm, so the performance achievements of employees or apparatus are the result of their hard work in terms of quantity, quality and timeliness in carrying out their duties in accordance with the responsibilities given to them. (Mangkunegara, 2007).

Participation in budget preparation is one way to create a better financial control system so that it is hoped that the institution can achieve its goals. In terms of budgeting, the local government officials involved are given the authority to make choices through budget planning.

Clarity of budget targets is ensuring that budget objectives have been determined specifically and clearly so that the budget can be understood by officials responsible for achieving budget targets. To find out whether performance is effective or not effective, a comparison must be made against the budget. Budgeting and planning are two important areas that the government needs to focus on. The results of initiatives carried out by those responsible for preparing and implementing the budget can be used to measure how well civil servants are performing (Irfan, 2013).

Employee Work Targets (SKP) are goals that must be achieved by employees and employee work plans are prepared and agreed upon by the employee and the employee's superior. SKP was formed to ensure timely budget preparation and efficient use of the budget in the performance of government officials. The assessment of the performance of government officials also considers how all components in the government sector strive to provide the best service by utilizing existing resources within the organization to satisfy the people served. All activities carried out by officials or members of the organization must be in line with the duties, authority, functions,

responsibilities and job descriptions outlined in the Organizational Structure and Work Procedures (STOK), apart from that, assessing work behavior is also an important factor. must be taken into account. which includes aspects: integrity, commitment, service orientation, commitment, discipline, cooperation and leadership.

The budget preparation process in local government, especially Sigi Regency, involves several stages starting from determining the priority scale of programs and activities, development planning deliberations (musrenbang), creating budgets for each agency and institution, and conducting research on regional revenue budgets. Team (TAPD), discussion by the legislative body and finalization of revenue by the legislature together with the government. In accordance with Law Number 27 of 2008 which divides Donggala Regency, Sigi Regency, a district in Central Sulawesi Province, is mandated to maintain high standards of public services while still prioritizing efficiency, justice, transparency and participation.

The problem related to the performance of government apparatus that arises within the Sigi Regency government is weak budget absorption, which results in SILPA (Remaining Over Budget Financing), the 2020 Sigi Regency APBD which reached 239 billion. This number decreased compared to the previous year 2019 which reached 600.7 billion, although it decreased from the previous year, the reasonable limit for SILPA was 100 billion according to the Directorate General of Financial Balance. This high SILPA illustrates that the performance of government officials in financial management in the Sigi Regency environment is still less than optimal.

The public sector is often seen as a hotbed of inefficiency, waste and a source of financial leaks. Sigi Regency formed a Regional Apparatus Organization (OPD) which includes government agencies to anticipate this. These regional bodies carry out activities in compiling, using and reporting budget realization or as executors of regional government budgets.

B. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Budget participation is a review of a person's impact and involvement in the creation and formulation of the budget of a division or part thereof, whether carried out annually or repeatedly. Participation in the budget process can help local government employees or officials understand the influence of central budget accountability objectives and budgets by their work units. Meanwhile, the system used to help leaders or superiors evaluate the success of a strategy by considering non-financial and financial factors is the performance of workers or government officials.

Participation is the act of taking part in a decision-making process involving two or more parties, where the decisions taken will influence the parties involved in the decision-making process in the future. Lower-level managers who participate in the budget preparation process have the authority to think about how the budget is created. Planning a budget and making decisions at the same time is a sign of involvement in the budget preparation process (Mowen, 2000). Involvement in a decision-making process involving two or more parties whose results will influence future decision makers is called participation.

According to Bastian (2006), a budget is a financial operations plan that contains estimates of planned expenditure as well as sources of income that are estimated to be able to cover funding within a certain period of time. In this case, taking part in budget preparation is a calculated step that can increase organizational effectiveness and improve performance. In order for the budget to be more in line with the reality on the ground, participation in budget preparation is required. Participation in budget preparation is defined as taking part in decision making at a certain level with superiors.

B.1.2 Clarity of Budget Objectives

In the Goals or targets according to Minister of Home Affairs Regulation Number 13 of 2006 concerning guidelines for regional financial management are the expected results of a program or the expected output of an activity. Each program or activity has goals and objectives or targets to be achieved, as well as a budget. Based on research conducted by Ning Umbar Susilowati (2016), her opinion is that there is clarity of budget targets based on the budget that has been made that can be understood specifically and clearly in accordance with previous plans which can have a good impact on activities or performance.

A budget is a planning method that aims to provide guidelines for implementing planned programs or activities. One of the functions of the budget is so that local governments can know the agreed targets and objectives so that they can minimize waste and increase productivity. The Regional Revenue and Expenditure Budget (APBD) is a technical concept in implementing strategies to achieve regional goals, the APBD assists in regional government work plans. The regional budget must provide information regarding the performance conditions that

are expected to be achieved, but in practice the APBD only contains information on income and the use of funds spent. This can have an impact because if the quality of the regional government budget is low then all government components tend to be weak.

Clarity of targets can be seen from the budget which has been set clearly and specifically and can be understood by the parties responsible for fulfilling it. Clarity of budget objectives shows that the budget objectives have been stated clearly, specifically and can be understood by the responsible parties. Which means clarity of budget objectives discusses the extent to which the budget objectives are stated specifically and clearly and can be understood by the responsible parties. with clarity of goals, higher level managers can inform lower level managers about what is expected, as well as higher level managers can seek information, reports from below regarding problems and support from managers below (Arifin, 2007).

B.1.3 Performance of Government Officials

Mangkunegara (2007) believes that an employee's performance is determined by his work performance or actual achievements, which includes his desire to produce work output of high quality and quantity in carrying out his obligations. according to the tasks assigned to him. The work performance achieved by the regional government in achieving the targets that have been set is the performance of the regional government apparatus, according to a study of the performance indicators of the government apparatus, especially the aims and objectives of Cris Aditya Siahan (2017). Performance is often defined as achievement in realizing plans or initiatives to realize the vision, mission, goals and objectives of an institution or organization.

Continuous performance is used to measure the level of success or achievement of an individual or group. If standards or success criteria have been established, then performance can be determined. Performance can be known if it has standards or success criteria that have been set, these standards or criteria contain the goals to be achieved, these goals become benchmarks for an organization and the list of things to be achieved can be seen in the strategic planning (strategic planning) of an institution or organization.

Performance is defined in PP Number 58 of 2005 as the product or result of actions that will be or have been completed in connection with the use of the budget in quantity and quality that can be measured. Performance is the result of the tasks and work activities of a person or group within an organization, which is influenced by a number of elements in order to achieve organizational goals within a certain period of time. Performance in the public sector, especially in the government sector, can be seen as the success of government employees in providing services to the community within a certain period of time.

B.2 Hypothesis Development

B.2.1 Participation in Budget Preparation influences the Performance of Government Apparatus

Participation in budget preparation is individual involvement in deciding and preparing the budget together. In this research, participation in budget preparation can be measured through determining the budget amount and setting budget targets. Local government employees or officials who participate in the regional government budgeting process are given the authority to participate in decision making through budget planning. Participation is the concept of subordinate involvement in decision making at a certain level together with their superiors. Participation in budget preparation is also needed so that the agreed budget is in accordance with the reality on the ground. If the budget is in accordance with the agreed plan and government officials participate, then the performance of government officials will be good and they will be satisfied with their work, thereby allowing a sense of participation to be created which will improve their performance, therefore this is the first hypothesis in this research (Bastian , 2006).

H1: Participation in Budget Preparation influences the Performance of Government Apparatus.

B.2.2 Clarity of Budget Targets influences the performance of government officials

Clarity of targets can be seen from the budget which has been set clearly and specifically and can be understood by the parties responsible for fulfilling it. Clarity of budget objectives shows that the budget objectives have been stated clearly, specifically and can be understood by the responsible parties. This means that clarity of budget objectives discusses the extent to which budget objectives are expressed specifically and clearly and can be

understood by the parties responsible. With clarity of objectives, higher level managers can inform lower level managers about what is expected, as well as higher level managers can seek information from reports from below regarding problems and support from managers below them.

By knowing the clarity of budget targets, the level of performance of government officials will be achieved, where the concept of clarity of budget targets can help government employees or officials to achieve the expected results. Individual participation will make someone understand the goals or targets the budget wants to achieve and try to achieve them using existing resources, and the budget targets that will be prepared must be in accordance with what will be achieved. (Suwandi, 2013).

Based on the opinion above, having clarity on budget targets based on a budget that has been made so that it can be understood specifically and clearly in accordance with previous plans can have a good impact on activities or performance, therefore it becomes the second hypothesis. in this research.

H2: Clarity of Budget Targets influences the Performance of Government Apparatus

B.2.3 Participation in Budget Preparation and Clarity of Budget Targets simultaneously influence the Performance of Government Apparatus

The budget participation process involves the community directly and influences the setting of budget targets. Participants' achievements will be evaluated and, most likely, rewarded based on achieving their budget goals. According to (Istiyani, 2009), budget authorities are given the opportunity to participate and have a significant impact on the budget planning process. Budget target clarity refers to how precisely and explicitly the budget objectives are stated so that individuals tasked with achieving the targets can understand the budget. If the budget prepared has a significant impact on the performance of the apparatus, then workers will exert maximum effort. The Government Apparatus Performance System uses non-financial and financial measurement techniques to help executives evaluate how well a strategy is working (Bangun, 2009).

Based on the description of each variable used, namely: budget participation and clarity of budget targets, the next hypothesis can be concluded, that these three variables simultaneously influence the performance of government officials.

H3 : Participation in Budget Preparation and Clarity of Budget Targets simultaneously influence the Performance of Government Apparatus

C. RESEARCH METHODS

C.1. Object of research

In this research, the independent variable consists of two variables, namely Budget Preparation Participation (X1) and Clarity of Budget Targets (X2), the dependent variable in this research is Government Apparatus Performance (Y).

C.2. Types of research

This research is a type of quantitative research. Quantitative research is a research method based on the philosophy of positivism which is used to research certain populations and samples which are generally taken randomly, where the data in the research is collected using research instruments and then analyzed statistically to test the hypotheses that have been proposed.

C.3. Research Location and Time

Research was conducted at 30 Regional Apparatus Organizations in Sigi Regency. Research at this location was carried out because in terms of the development of Sigi Regency which has succeeded in moving from the status of a disadvantaged area to a developing area, one of the supporting factors is that this is influenced by regional programs that are implemented in accordance with the clarity of budget targets and also improving the performance of government officials. Taking into account the relatively long access to the research location and the data collection time, this research is planned to be carried out within a period of one month.

C.4. Data Types and Sources

Data is everything related to facts found by researchers in the research area. In this research the author

used two types of data, namely: primary and secondary data.

C.5. Data collection technique

Data collection techniques are efforts made by researchers to obtain data related to the research being conducted. Data collection techniques in this research are: questionnaire, interviews, documentation, literature study.

C.6. Population

Population is a general area consisting of subjects/objects that have certain characteristics or characteristics determined by researchers to then be researched and conclusions drawn. The population in the study is described as follows:

Table 1
Research Population

No	Region device organization name	Population size
1	District secretary	1
2	Torabelo hospital	1
3	National and political entities	1
4	Disaster management agency	1
5	Regional income agency	1
6	Local finance and assets	1
7	Human resources and employment agencies	1
8	Regional research and innovation planning agencies	1
9	Among the police and fire departments	1
10	inspector	1
11	Council secretary	1
12	Food service, horticultural and plantation	1
13	Investment and integrated services	1
14	The home office and animal health	1
15	Ward service	1
16	Industry and commerce services	1
17	Women's and child protection services	1
18	public health Office	1
19	Cooperative service, small and medium enterprises	1
20	Food security and fisheries	1
21	The civil occupation and seizure service	1
22	Communications and information services	1
23	Department of Education and Culture	1
24	Community and village empowerment services	1
25	Public and residential services	1
26	Transport ministr	1
27	Employment and transmigration services	1
28	Tourist service	1
29	Social services	1
30	Youth and sports services	1

Source: researchers 2024 processing data

C.7. Sample

Regional management as regulated in Minister of Home Affairs Regulation No. 77 of 2020 concerning

technical guidelines for financial management based on PP No. 12 of 2019 Article 10. In this research the author selected respondents by visiting the regional government office of the organization in Sigi Regency and asking for the willingness of several officials or government employees to fill out the questionnaire.

Purposive sampling according to Sugiyono (2013) is a method of selecting data sources while still considering certain factors. The purposive sampling technique selects a group of subjects based on certain characteristics that are considered to be related to the traits or characteristics of the population to be studied. The criteria are:

1. Monitor and report progress on technical implementation of OPD activities/sub-activities.
2. Create documents necessary to implement the budget for expenses for implementing activities/sub-activities.
3. In accordance with the provisions of laws and regulations governing the procurement of goods and services, prepare documentation for the purchase of goods and services for SUB OPD activities.

Based on the results of a questionnaire filled out by Sigi Regency regional officials, the author answered that government officials or employees understand the purpose or objectives of the budget that will be implemented.

C.8. Operational Variables

Operational variables are activities carried out by researchers with the aim of minimizing the level of abstraction of a concept, so that the concept can be measured statistically. Each variable in this research will be identified as follows:

There must be a table about indicators.

C.9. Instrument Testing Techniques

The research instrument testing technique was carried out before the research questionnaire was distributed to respondents. Testing of this research instrument was carried out with the aim of ensuring that the research instrument that would be given to respondents was valid and reliable.

- a) The validity test is used by researchers to test whether or not the questionnaire that will be given to respondents is valid.
- b) Reliability test or reliability test is used to see the consistency and stability of respondents' answers from time to time.

C.10. Data analysis technique

- a) Descriptive statistical analysis was carried out with the aim of providing information about research respondents. Analyzing data descriptively can provide a concise, simple and easy to understand picture of respondents in research. Descriptive statistics of respondents' answers are used to determine the criteria for respondents' answers to each question item. Decision making is based on the criteria of the average value of each item and question indicators.
- b) The classical assumption test is a parametric statistical test on research data as an initial prerequisite to ensure that the data obtained is suitable for research, consisting of: Normality test, heteroscedasticity test and multicollinearity test.

C.11. Hypothesis test

- a) Moderation variable interaction test analysis was carried out to see how much interaction between the variables Organizational Commitment and the Management Accounting System can influence the independent variables (Decentralization and Budget Participation) on the dependent variable (Managerial Performance).

T Test The T test is used to determine the response of the dependent variable to the independent variable.

This variable cannot be declared to have a partial influence if the probability is <5% significance level.

- b) The F test is used to determine the simultaneous influence of independent variables on the dependent variable. Independent variables are recognized as having concurrent impacts. if probability < 5% significance level.

D. RESULTS AND DISCUSSION

D.1. Results

The validity test is used to test whether or not the questionnaire that will be given to respondents is valid. Testing the validity of the research questionnaire instrument for participation in budget preparation, clarity of budget targets and performance of government officials obtained the following results:

Table 2
Validity Test Results of Budget Preparation Participation Variables (X1)

Statement Items	rcount	rtable	Information
1	0,837	0,3610	Valid
2	0,676	0,3610	Valid
3	0,676	0,3610	Valid
4	0,584	0,3610	Valid

Source: Primary Data processed by Researchers (2024)

Based on table 2, the results of the validity test can be stated that all instruments are suitable (valid) to be included in this research, because the correlation coefficient (r-count) of all statement items obtained is more than 0.3 or more than r-critical referring to opinion (Sugiyono , 2014).

Table 3
Budget Target Clarity Validity Test Results (X2)

Statement Items	rcount	rtable	Information
1	0,701	0,3610	Valid
2	0,653	0,3610	Valid
3	0,650	0,3610	Valid
4	0,829	0,3610	Valid

Source: Primary Data processed by Researchers (2024)

Based on table 3, it can be stated that all instruments meet the requirements (valid) to be included in this research, because the correlation coefficient (r-count) of all statement items obtained is more than 0.3 or more than r-critical, referring to opinion (Sugiyono, 2014).

Table 4
Government Apparatus Performance Validity Test Results (Y)

Statement Items	rcount	rtable	Information
1	0,679	0,3610	Valid
2	0,763	0,3610	Valid
3	0,824	0,3610	Valid
4	0,735	0,3610	Valid

Source: Primary Data processed by Researchers (2024)

Based on table 4 above, it can be stated that all instruments meet the requirements (valid) to be included in this research, because the correlation coefficient (r-count) for all statement items obtained is more than 0.3 or more than r-critical, referring to this opinion (Sugiyono, 2014).

D.1.5. Hypothesis Testing Analysis

D.1.5.1. T Test (Partial)

The T test is intended to see the direct influence of each independent variable, namely participation in budget preparation and clarity of budget targets on the dependent variable, namely the performance of government officials.

Table 5
Partial Significance Test

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5326,820	2205,291		2,415	0,017
	X1	0,403	0,084	0,405	4,795	0,000
	X2	0,339	0,099	0,289	3,425	0,001

a. Dependent Variable: Y

Source: Primary Data processed by Researchers (2024)

Table 5 above can be concluded that:

1. The Budget Preparation Participation variable (X1) has a significance value of $0.000 < 0.05$. This means that the variable Participation in Budget Preparation influences the Performance of Government Apparatus. Thus, Hypothesis one (H1) which states that Budget Preparation Participation influences the Performance of Government Apparatus is accepted.
2. The variable Budget Target Clarity (X2) has a significance value of $0.001 < 0.05$. This means that the Budget Target Clarity variable has a significant positive effect on the Performance of Government Apparatus.

Thus, Hypothesis two (H2) which states that Clarity of Budget Targets influences the Performance of Government Officials is accepted.

D.1.5.2. F Test (Simultaneous)

The F statistical test is intended to see whether all the independent variables included in the model have a simultaneous or joint influence on the dependent variable. Simultaneous test results are shown in table 6

Table 6
Partial Significance Test

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	61.293	2	30.643	7.038	.003 ^b
	Residual	117.566	27	4.353		
	Total	178.859	29			

a. Dependent Variable: Performance of Government Apparatus
 b. Predictors: Clarity of Budget Targets, Participation in Budget Preparation

Source: Primary Data processed by Researchers (2024)

Based on table 6 above, it can be seen that the significance value is $0.000 < 0.05$ and the Fcount value is $7.038 > Ftable 3.931$. Thus, it can be concluded that there is an influence of the variables participation in budget preparation (X1) and clarity of budget targets (X2) which jointly or simultaneously influence the performance of government officials (Y).

D.2. Discussion

D.2.1. Participation in Budget Preparation on the Performance of Government Apparatus

Participation in budget preparation is involvement that includes providing opinions, considerations and suggestions from subordinates to leadership in preparing and revising the budget. Milani (1975) in Kartika (2010) states that when a goal or standard designed in a participatory manner is approved, employees will be serious about the goal or standard set, and employees also have a sense of personal responsibility to achieve it because they are involved in preparing it. Participation in budget preparation is believed to be able to build better interactions between leaders and subordinates. In this way, a strong commitment will be created to make it happen in a better direction.

Based on partial test results, it shows that the participation variable in budget preparation has an effect on the performance variable of government officials. Thus, it can be concluded that the second hypothesis states that the participation budget influences the performance of apparatus received by the government.

This finding is in line with research by Sri Rahma 2020 and Chris Aditya Siahaan (2017). This shows how involvement can improve performance because it gives subordinates the opportunity to tell their superiors what they need and make decisions that will increase commitment and make them feel responsible for their decisions. Therefore, participation in this issue is expected to improve the performance of the apparatus in general.

D.2.2. Clarity of Budget Targets on the Performance of Government Apparatus

Clarity of Budget Goals is the extent to which the goals of the budget are clear and precise so that the budget can be understood by those in charge. State the purpose of the budget. Clarity of budget targets has implications for officials to prepare budgets in accordance with the targets that government agencies want to achieve. Based on partial test results, it shows that the Budget Target Clarity variable has an influence on the Government Apparatus Performance variable. So it can be concluded that hypothesis three which states that the brightness of budget targets influences the performance of government officials is accepted.

This shows that the existence of clear budget targets has a clear aim, namely helping officials achieve the expected performance. Based on the results of the analysis and simple regression analysis above, clarity of budget targets influences the performance of government officials, meaning that if clarity of budget targets increases, this will be followed by an increase in the performance of government officials. This is supported by (Muhamad Zein, 2016) and (Ning Umbar Susilowati, 2016) who show that clarity of budget targets influences the performance of government officials.

D.2.3. Participation in Budget Preparation and Budget Clarity on the Performance of Government Officials

Performance is a description of the achievement of an activity/program/policy in realizing the goals, objectives, vision and mission of the organization. According to Mangkunegara (2007), performance comes from work achievements or real performance (work achievements or real achievements achieved by someone), or also the quality and quantity results that someone wants to achieve in carrying out their duties. In accordance with the responsibilities given to him.

Based on the results of simultaneous research, it shows that the variables of participation in budget preparation and clarity of budget targets simultaneously influence the performance of government officials. So it can be concluded that the first hypothesis which states that participation in budget preparation has an influence and clarity of budget targets simultaneously influences the performance of government officials is accepted.

The results are in accordance with research (Chris Aditya Siahaan 2016). This shows that government officials who participate in budget preparation and clarify budget targets will influence the performance of government officials and shows that government officials who realize budget targets clearly and precisely will influence the performance of officials.

E. CLOSING

E.1. Conclusion

Based on the results of the research and discussion described in the previous chapter, the following

conclusions can be drawn:

1. The performance of government officials in the Sigi Regency Regional Apparatus Organization is influenced by their involvement in budget formulation and clarity of budget targets.
2. Involvement in budget development and clarity of objectives have a simultaneous impact on the performance of government officials within the Sigi Regency Regional Apparatus Organization.
3. Participation in budget preparation influences the performance of government officials in Sigi Regency regional apparatus organizations. If an activity has a clear budget target, it will make it easier for government officials to carry out their activities carry out these activities and be more effective in achieving planned performance because the clarity of budget targets has been reviewed and stated clearly, specifically and can be understood by responsible government officials. responsibility, so that clarity of appropriate budget targets can have a positive influence on the effectiveness of Sigi Regency regional government officials in achieving planned performance. Achieving the goals of a regional organization is closely related to the resources owned by the organization which plays an active role as an actor in efforts to achieve the organization's goals.

E.2. Research Limitations

1. This research was only conducted on Regional Apparatus Organizations, using 2 independent variables, 1 dependent variable.
2. This research was only carried out on 30 OPDs in Sigi Regency or not all OPDs were sampled but only OPDs that met the predetermined criteria, namely having a budget ceiling above Rp. 3,026,423,862 so the data processed is not too large.

E.3. Suggestion

Based on the research findings and discussion explained in the previous chapter, the author can provide the following suggestions:

E.3.1 For the Sigi Government

1. So that the Sigi Regency Government makes regulations regarding participation in budgeting for regional apparatus organizations so that they can participate in budget preparation so that the performance of regional government officials can be better because they can achieve organizational goals in participating.
2. Financial Managers should hold activities or seminars regarding financial management for regional organizations in order to create optimal management and periodically evaluate the clarity of budget targets.

E.3.2 For Further Researchers

The results of this research are used as consideration for more in-depth research using additional variables, including organizational commitment and budget clarity, as well as as comparison material and research references.

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