

The Effect of Budget Management Participation and Budget Management Experience On Budget Performance: The Moderating Role Of SIMA SIPKD

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ABSTRACT

This study analyses the influence of budget management participation, and budget management experience, on budget performance and strengthened by SIMA SIPKD (IT). The sampling technique used is total sampling with the number of research samples to be analysed is the same as the population of 155 respondents, which are all members of the Aceh Government TAPA Team. The results showed that Budget Participation, and the experience of budget managers had a positive and significant effect on budget performance. SIMA SIPKD (IT) does not moderate the relationship between Budget Participation, budget manager experience and budget performance. The findings of this study agency problems in local budgeting are related to the experience of budget managers.

Keywords – Budget Performance, Budget Manager Participation, Budget Manager Experience, SIMA SIPKD

INTRODUCTION

Local governments in Indonesia, including Aceh, face challenges in effective and efficient budget management. One of the main issues that often arise is the budgetary performance of Aceh's government. Budgeting itself emphasises the mechanism of how to allocate budget resources that are able to reflect the priority of development, especially in the regions, the element of fulfilling the thoughts of council members, and financial efficiency and effectiveness, to then be implemented in order to achieve good public services (Rubin, 1992, 2018). For this reason, the budget is one of the most important documents of financial management and planning, including in the province of Aceh, (S. Abdullah & Junita, 2016), Therefore, the management process will be related to the measurement of government performance.

Measuring and analysing performance in the public sector, especially in government institutions, has been one of the factors that have led to reforms in the public sector, (Veledar, Bašić and Kapić, 2014), including on regional budget and financial performance, (Christiaens et al., 2015). Therefore, in order to win the support of the general public, leaders in government must perform optimally, which must be achieved as the optimal output of budget planning. Therefore, to measure performance itself must be SMART, (Mauro, Cinquini and Pianezzi, 2021).

In 2008, the Aceh government began managing a large budget due to its special autonomy status. Special autonomy funds and additional funds for the Oil and Gas Revenue Sharing Fund were obtained from the State Budget. Based on this fact, budget management should be carried out effectively and more efficiently and transparently, based on the participation of budget managers from the local level in a tiered manner, so that there will be positive potential for the use of budget expenditure or at least these funds can polish Aceh's economy to be much more improved. However, the fact remains that Aceh's economy is still in dire straits, with a relatively high poverty index and unemployment rate above the national average, and by 2023, Aceh will be one of the poorest provinces in Sumatra. This may be due to the fact that the budget performance to improve Aceh's economy has fallen short of the expected targets, and the large budget transfers from the centre have the potential to become a land of corruption for a small minority of public budget managers, (news.unimal.ac.id, 2020).

Therefore, based on these achievements, there are many off-target activities in Aceh, as these activities are designed to pursue good budget uptake or work performance, but in reality the public does not benefit from the development of these projects or activities. Table 1.1 below presents information on the amount of annual budget absorption of the Aceh government for the period 2020 to 2023.

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Table 1 SILPA Government of Aceh Year 2020-2023

No	Tahun	Silpa
1	2023	473.295.918.241,60
2	2022	1.304.678.718.450,03
3	2021	3.933.680.612.390,39
4	2020	3.969.617.354.782,29

Source: LHK BPK Aceh Representative (2024).

Based on Table 1.1, it can be seen that budget managers are less able to spend local expenditure up to 100%, there is always Silpa in every fiscal year. When budgeting is interpreted as an estimate of the achievement of government performance which is the target achievement in a period of fiscal year, which is transformed into a financial measure, so that the absorption achievement is a bad thing or low performance, (S. Abdullah & Junita, 2016). And based on that fact, performance outcomes should be better when given the opportunity to make accurate adjustments to expenditure budgets, (Anessi-Pessina, Sicilia and Steccolini, 2012; Okewale, 2022).

Silaban, (2020) states that the budget is seen as a performance contract between the legislature and the executive, which is reached through a bargaining process, (Harryanto, 2017; Soeparno, 2022; Tsofa et al., 2023). Dan Moradi *et al.*, (2023), added that the decision to allocate the budget requires an understanding of the achievements to be achieved and also an agreement on the strategy in achieving a strong 'agreement / understanding' of the stakeholders involved and the personal commitment of the stakeholders or regional budget managers, which will reduce the optimism that arises will be revised again in the implementation of the budget in the current year, (Harryanto, 2017; Susanto, 2019). the experience of budget managers can also affect budget adjustments, (Avellaneda et al., 2022; Imelda, Fachrudin, Satriawan, Wibisono, et al., 2022; Nieto-Morales & Ríos, 2022; Pulkkinen et al., 2024). Some previous references discuss aspects related to human resource (HR) experience in the context of adjustments in budget management. Avellaneda et al., (2022) examines municipal budget adjustment by considering the gender attributes of the mayor and the human capital of budget managers. The study uses data from 822 Brazilian cities and finds that female mayors tend to improve the implementation of budget adjustment and budget autonomy. Nieto-Morales & Ríos, (2022), explore how human capital experience can be used as a tool to control corruption in Mexican municipalities. Imelda et al., (2022) Discusses the influence of HR experience, budget politics, and procurement of goods and services on budget absorption in the Riau Islands Provincial Government.

Based on the research phenomenon, the following research problems were formulated: 1. Does budget management participation affect budget performance in the Aceh Government?. 2. Does the experience of budget managers affect budget performance in the Government of Aceh. 3. Is SIMA SIPKD able to strengthen the influence of budget management participation on budget performance of the Government of Aceh. 4. Is SIMA SIPKD able to strengthen the influence of budget management experience on Aceh Government budget performance?, with the research objectives: 1. To analyse the effect of budget management participation on budget performance in the Aceh Government. 2. To analyse the effect of budget management experience on budget performance in Aceh Government. 3. To analyse the effect of budget management participation on budget performance of Aceh Government reinforced by SIMA SIPKD.4. To analyse the effect of budget management experience on budget performance of the Government of Aceh which is strengthened by SIMA SIPKD.

LITERATURE REVIEW

Agency theory is an important conceptual framework in understanding the relationship between principals and agents in the context of budget management. In the context of government, principals can be defined as the public or voters who have an interest in the use of the budget, while agents are the public officials responsible for managing and using the budget. This theory explains that

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there are potential conflicts of interest between principals and agents, which can affect the overall performance of the budget, (Niskanen, 2017). Agency theory also emphasises the importance of transparency and accountability in budget management. Menurut Ho, (2018), Transparent implementation of performance-based budgeting can increase the accountability of public officials and encourage them to act in the public interest. Budget participation refers to the process by which managers or employees of an organisation are actively involved in the preparation and decision-making regarding the organisation's budget. In this framework, participation provides an opportunity for individuals to voice their opinions and views regarding the preparation of the budget, which is expected to increase their involvement in the implementation of the budget, (Bandiyono, 2020; Riyadh, Nugraheni, & Ahmed, 2023). Budget managers are individuals or groups responsible for planning, implementing and monitoring budgets in an organisation, whether in the public or private sector. In the context of government, budget managers often consist of officials who have competence in finance and management. Menurut Imelda et al., (2022), Human resource competence greatly influences the effectiveness of budget management. In practice, budget managers must have an in-depth understanding of applicable regulations and policies. Nieto-Morales & Ríos, (2022) emphasises that good human resource management can serve as a tool to control corruption in local government.

Robinson & Last, (2009) explains the basic principles of performance-based budgeting (PBK), which is an approach in the planning and budgeting system for public expenditure that emphasises the relationship between resource allocation and expected results. In PBK, performance information is used as a tool to allocate funds efficiently and effectively, and to improve public financial accountability. Research shows that effective budget performance management can modernise governance systems and improve the overall budget process by addressing issues such as system construction and performance evaluation methods, (Wu et al., 2024).

Organisational performance is strongly influenced by the mastery of information technology of an organisation's employees. IT is a bridge that provides information to the public, about accountability reports and other information., (Al-Shbail & Aman, 2018; Zulhumadi & Abdullah, 2018; Mardjiono, 2009). Menurut Azadeh & Foroozan, (2015) stated that a computer-based information system is a group of hardware and software designed to convert data into useful information. The information system used as a new variable is SIMA SIPKD. The SIMA SIPKD application refers to the 'Accounting Management Information System' and 'Regional Financial Information System' in the context of public financial management in Indonesia. The system is designed to improve the efficiency, transparency, accountability and auditability of regional financial management. The system is web-based and can be accessed and used by other entities. and the Cash Flow Statement (LAK) as reconciliation material at the end of each month. Results from previous studies have not provided specific information on how 'SIMA SIPKD' is associated with financial performance. However, in general and logically, the system is designed to improve the efficiency and transparency of local financial management, which may have a positive impact on financial performance, (Defitri, 2022; Mimba, 2014; Vergantana et al., 2020).

Referring to the theoretical framework of the relationship between variables as described earlier, the model to be tested in this study is as follows:

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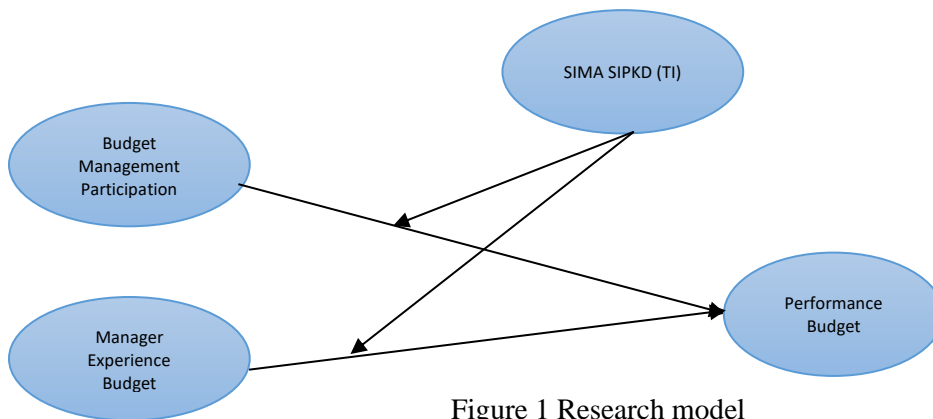


Figure 1 Research model

Research Hypothesis

- H1 = There is a significant influence between Budget Management Participation on Budget Performance.
- H2 = There is a significant influence between Budget Manager Experience on Budget Performance.
- H3 = There is a significant effect of SIMA SIPKD (IT) as a moderator on the effect of Budget Management Participation on Budget Performance
- H4 = There is a significant effect of SIMA SIPKD (IT) as a moderator on the effect of Budget Manager Experience on Budget Performance

METHODOLOGY

Population

The population in this study are all individuals involved in the budget preparation process in SKPDs that participate in musrenbang and have public service functions in the Aceh provincial government, namely the Aceh Government Budget Preparation Team (TAPA) formed based on Aceh Governor Regulation Number 53 of 2012 concerning the Aceh Government Budget Preparation Team (TAPA), which functions as the preparation of the draft regional revenue and expenditure budget (RAPBD). According to the regulation, the TAPA team consists of 155 people with the following details.

Table 1 Research Population

Level of Government	Number of TAPA Members
Aceh Government	50 persons
SKPA Government of Aceh	40 persons
District/City	35 persons
Regency/City SKPD	30 persons
Total	155 persons

Source: Secondary data (2024)

Sample

Sample withdrawal is done using the Total Sampling technique by using the entire population as a sample to be tested, (Sekaran & Bougie, 2016). This study uses Partial Least Square (PLS) analysis based on the SEM PLS application which is able to estimate large and complex models with

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hundreds of latents and thousands of indicators, a minimum sample of >30 can be used, (Sekaran & Bougie, 2016).

Data source

Data sources consist of primary and secondary data, (Sekaran & Bougie, 2016). Primary data sources are data sources obtained from the first party (from the original source), while secondary data sources are obtained from the second party. Data collection in this study is in the form of primary data derived from answers to questionnaires distributed to all regional work units in Aceh.

Data Analysis Method

Primary data collected in this study were analysed using quantitative analysis methods consisting of descriptive statistical analysis and Partial Least Squares (PLS) analysis.

RESULTS

Results and Discussion

a. Outer Model

1. Indicator Reliability

The structural model under study shows the relationship between indicators and each variable as indicated by the magnitude of the factor weight value.

Table 2 Outer Loading

	ParPA	ParPA-SIMA	PePA	PePA-SIMA	Perf	SIMA_
ParPA * SIMA_		1.455				
PePA * SIMA_				1.454		
ti1						0.921
ti4						0.923
x1	0.863					
x17			0.899			
x18			0.873			
x19			0.808			
x2	0.88					
x20			0.821			
x21			0.853			
x22			0.855			
x3	0.846					
x4	0.894					
x5	0.85					
x6	0.87					
z1					0.888	
z2					0.854	
z3					0.884	
z4					0.878	
z5					0.893	

Source: SmartPLS Data Processing Results (2024)

If the outer loading value is more than 0.7, the indicator variable needs to be retained for theoretical research, while for exploratory research it is between 0.5-0.7 and if it is less than 0.5, the indicator variable must be removed.

2. Assessing Discriminant Validity

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Measures how far a construction is truly different from other constructions. A high discriminant validity value provides evidence that construction is able to capture the phenomenon being measured. How to test discriminant validity in this study used cross loading of indicator variables on latent variables. So, items whose value is not greater than the latent variable will be removed from the model.

Tabel 3 Pengujian Discriminant Validity

Konstruk	Average Variance Extracted (AVE)	Akar AVE
ParPA	0.752	0,867
ParPA-SIMA	1.000	1.000
PePA	0.726	0,852
PePA-SIMA	1.000	1.000
Perf	0.774	0,879
SIMA_	0.850	0,922

Source: SmartPLS Data Processing (2024)

The test results show that the value of all latent variables is greater than 0.50 so it can be concluded that all latent variables meet the discriminant validity criteria.

3. Internal Consistency

The composite reliability and Cronbach's alpha values used are ≥ 0.6 . The following are the results of the internal consistency calculation in table 4.

Table 4. Composite Reliability

Indicator	Composite reliability (rho_c)	Description
ParPA	0.934	Reliable
ParPA-SIMA	1.000	Reliable
PePA	0.925	Reliable
PePA-SIMA	1.000	Reliable
Perf	0.927	Reliable
SIMA_	0.824	Reliable

Source: SmartPLS Data Processing (2024)

The test results are on the table. 4 shows that all constructions or variables of this study have shown to be a fit measure.

4. Reliability Test

5.

Table 5. Construct Reliability

Indicator	Cronbach's alpha	Description
ParPA	0.934	Reliable
ParPA-SIMA	1.000	Reliable
PePA	0.924	Reliable
PePA-SIMA	1.000	Reliable

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Perf	0.927	Reliable
SIMA_	0.824	Reliable

Source: SmartPLS Data Processing (2024)

The test results are in the table. 5 shows that all constructs or variables of this study have shown to be a fit measure. And the results of this reliability test state that further analysis can be carried out.

b. Inner Model

6. Coefficient of Determination (R^2)

The structural model was evaluated using R-square for the dependent constructs, with R^2 criteria of 0.67; 0.33 and 0.19 identifying that the model is good, moderate and weak, respectively.

Table 6 R-Square

Dependent Latent Variable	R-square	Adjusted R-square
budget performance (Y)	0.987	0.987

Source: SmartPLS Data Processing (2024)

The coefficient of determination (R square Adjusted) is used to show how much influence the influencing variable has on the influenced variable. The R-Square value of budget performance of 0.987 can be explained that the influence of the variable participation of budget managers (X1), and the experience of budget managers (X2) on budget performance (Y) gives a value of 0.987 which can be interpreted that the construct variables of budget manager participation and budget manager experience are 98.7% while the remaining 1.3% is explained by other variables outside those studied.

7. Significance and Magnitude of Structural Model Coefficients

Structural model testing is carried out to see the relationship between constructions, significance and R-square of the research model. The structural model is evaluated using the R-square for the dependent construct t test and the significance of the structural path parameter coefficients. The following is a picture of the path diagram of the PLS modeling results on each manifest or Final Model indicator in Figure 2 below:

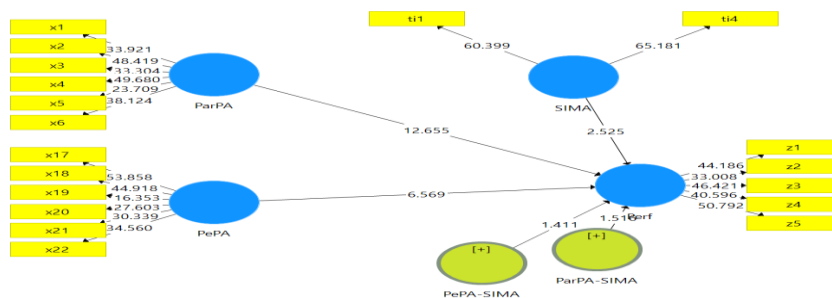


Figure 2 Path Diagram Construction of PLS Modelling Results (Final Model)

8. Hypothesis Testing

Table 7 Influence between Variables and Significance Test Table

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	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
ParPA -> Perf	0.637	0.633	0.050	12.655	0.000
ParPA-SIMA -> Perf	-0.067	-0.067	0.045	1.516	0.065
PePA -> Perf	0.311	0.313	0.047	6.569	0.000
PePA-SIMA -> Perf	0.063	0.063	0.045	1.411	0.080
SIMA_ -> Perf	0.051	0.052	0.020	2.525	0.006

Based on table 7 above, it can be explained that:

1. Budget management participation (X1) has an effect on budget performance (Y), where the value of the t-count value = $12.655 > 1.654$ so that H_0 is rejected, and H_1 is accepted, which means that the budget management participation variable (X1) has a positive and significant effect on the budget performance variable (Y).
2. SIMA variable (M) has no effect on the relationship between budget manager participation (X1) and budget performance (Y), where the t-count value is $1.516 < 1.654$ so that H_0 is accepted H_a is rejected.
3. The experience of budget managers (X2) has an effect on budget performance (Y), where the value of the t-count value = $6.569 > 1.654$ so that H_0 is rejected, and H_2 is accepted, which means that the budget management participation variable (X2) has a positive and significant effect on the budget performance variable (Y).
4. SIMA variable (M) has no effect on the relationship between the experience of budget managers (X2) and budget performance (Y), where the t-count value of $1.411 < 1.654$ so that H_0 is accepted H_a is rejected.

CONCLUSION

In short participation of budget managers and experience of budget managers partially affect budget performance in the Aceh government, SIMA SIPKD does not moderate the relationship between Participation of budget managers and budget performance in the Aceh government. SIMA SIPKD does not moderate the relationship between the experience of budget managers and budget performance in the Aceh government.

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