

IMPLEMENTATION OF PERFORMANCE-BASED BUDGETING TOWARDS PERFORMANCE OF BANYUMAS LOCAL GOVERNMENT

Oman Rusmana¹
Ulfa Melissa Handoko Putri²

Abstract

This research purposes to obtain empirical evidence about the impact of performance-based budgeting on managerial practices of local government such as goal clarity, budget adequacy, budget flexibility, budget participation, procedure formalization, and support from higher management towards programme performance of local government.

Respondents of this research are officials in Satuan Kerja Perangkat Daerah (SKPD) Banyumas Regency who participated on forming budgets and programs in SKPD. This research uses primary data derived from questionnaires. There were 94 respondents participated in this research. Then, data was processed and analyzed using multiple linear regression analysis.

The results show that managerial practice of local government such as goal clarity, budget adequacy, budget flexibility, budget participation, procedure formalization, and support from higher management overall has a significant positive effect toward programme performance of local government. Then, goal clarity, budget adequacy, and support from higher management partially has a significant positive effect towards programme performance, and budget participation, budget flexibility, and procedure formalization partially has negative and not significant impact on programme performance of local government.

Keywords: *performance-based budgeting, managerial practices, program performance, local government*

¹ Dosen pada Jurusan Akuntansi FEB Universitas Jenderal Soedirman

² PT Global Digital Niaga

INTRODUCTION

Reformation that occurred in Indonesia made an impact on political, social and economic development. Birth of Law Number 22 Year 1999 on Regional Governance renewed by Law No. 32 of 2004 and Law No. 25 of 1999 on Financial Balance between Central and Regional Government renewed by Act No. 33 of 2004, then followed by a variety of regulations and other laws became the foundation of regional autonomy implementation in Indonesia. With the implementation of regional autonomy, the budget becomes main policy instrument for local government; budget holds a central position in the development of local capacity, drive economic and social development in order to improve the quality of life of the community, and improving the effectiveness of public services by local governments. Generally, the budget has three basic functions: planning, management, and control (Schick 1966).

Budgeting system has been applied in Indonesia is traditional budget system that seem rigid, bureaucratic, and hierarchical. Budgeting system is no longer fit with the rapid development of international world, so then the system was changed to budgeting system that able to respond development called New Public Management. In concept of New

Public Management, attention is directed to achievement of performance and accountability. In general, the implementation of New Public Management aims to improve efficiency and effectiveness, enhance responsiveness, and improve managerial accountability. One form of budgeting in line with the concept of New Public Management is a Performance Based Budgeting.

Indonesia implemented performance-based budgeting since fiscal year 2005, with reference to Act No. 17 of 2003 about State Finances and Law No. 25 of 2004 about National Development Planning System, and Government Regulation No. 21 of 2004 and Government Regulation No. 40 of 2006 about Procedures for National Development Plan Formulation.

In Explanation of Article 8 of Regulation No. 105/2000 about Management and Financial Accountability, performance-based budgeting is a budget system that prioritises achievement of work or output of an allocation cost or a specified input. Some principles in performance-based budgeting, such as transparency, accountability, discipline budget, and value for money.

Structuration theory revealed by Gidden (2007) states that there is an

interaction between structures with agency or agencies. From these interactions, application of new regulations such as concept of performance-based budgeting in the financial management can have an impact on local government personnel and organizational behaviour as in managerial practices, and adjustment of management activities such as budget allocation and managerial practices can affect program performance.

Managerial practice is a practice of applying management principles such as planning, organizing, actuating, and controlling. Managerial practice always associated with people who act as the executor of activity toward an organization's goals. Performance of government programs is a representation of success level achievement in implementation of the program as a manifestation of government organization's strategic plan, where the success rate meets the economic criteria, efficiency, effectiveness, and achievement of organizational goals.

In Banyumas, according to data from the Central Bureau of Statistics, Banyumas total revenue for fiscal year 2010 is Rp 1.231.787.696.038, consisting of Revenue Rp 146.862.991.826, Balance Fund Rp 877.104.741.864, and other legitimate

local revenues Rp 207.819.962.348. For 2010, expenditures consist of expenditures for indirect Rp 981.562.493.398 rupiah and direct expenditure Rp 345.843.326.531. For fiscal year 2011, revenue reached Rp 1.556.112.767.963; consisting of Revenue Rp 196.042.981.692, Balance fund Rp 989.968.827.652 and other legitimate revenue amounted to Rp 370.100.958.619. For 2011, expenditures consist of indirect expenditures Rp 1.058.520.315.689 and direct expenditure Rp 622.072.219.981. From this data, we can see that there is an increase in local government performance in terms of Banyumas regency budget realization in 2010 and 2011.

Research on the effect of performance based budgeting implementation in managerial practices toward program performance in Indonesia is still not widely applied. Whereas in fact, there are various arguments about what changes are happening in managerial practice and local government budgeting process by using performance-based budgeting concept, and whether the implementation of performance-based budgeting in local government was able to achieve the main objectives of economic, effectiveness, and efficiency of budget.

Based on the explanation above, writer is interested to discuss about implementation of performance-based budgeting in managerial practice towards programs performance of Banyumas local government.

Problem formulations in this study are:

1. Are managerial practices such as goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager simultaneously affect the program performance of Banyumas government?
2. Are managerial practices such as goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager has a partially significant positive effect on program performance of Banyumas government?

The purposes of this study are:

1. To empirically test about simultaneous effect of managerial practices such as goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager toward program performance of Banyumas local government.

2. To empirically test a partial effect of managerial practices such as goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager toward program performance of Banyumas local government.

THEORETICAL FRAMEWORK

A. New Public Management

Changes in public sector management from traditional management into New Public Management that more flexible and accommodate the market, has changed the role of government in relation to society (Mardiasmo 2002). On New Public Management (NPM) concept, attention was focused on achievement of performance and accountability. Implementation of New Public Management is seen as a management reform, power depoliticization, or authority decentralization which encourages democratic (Pecar 2002). Begins from the process of rethinking government and continued by reinventing government (including reinventing local government) changing the role of government, especially in terms of government's relationship toward community (Mardiasmo 2002; Osborne and Gaebler 1993; Hughes

1998). New Public Management made a positive contribution to performance improvement through measurement mechanism that oriented toward economy, efficiency and effectiveness measurement (Pecar 2002).

Christopher Hood (1991) states New Public Management has seven characteristics, namely:

1. Professional management in the public sector.
2. The existence of performance standards and performance measurement.
3. Greater emphasis on control of outputs and outcomes.
4. Division of work units in public sector.
5. Creating competition in public sector.
6. Adoption of management style in business sector into public sector.
7. Emphasis on discipline and greater savings in the use of resources.

B. Giddens's Theory of Structuration

Giddens's theory of structuration (2007) argued that structure and agency or agencies interact each other. In this case, structure is rules and resources, while agent or agency is a person with power. When expressing himself as an actor, people do practice and practice delivers awareness and structure. The structure is created, maintained, and transformed through agent's action.

Structure limits and open a possibility for agent's action. This causality line runs both ways. From these interactions, the implementation of new regulations such as performance-based budgeting in financial management can have an impact on local government's personnel and organizational behaviour as in managerial practice.

C. Performance Based Budgeting

According to Minister of Home Affairs Regulation No. 13 of 2006, performance-based budgeting is a budget system that prioritises achievement of work or output of a allocation cost or specified inputs, based on objectives and performance targets. The budget is seen as an instrument to achieve goals. Performance assessment is based on implementation of value for money and effectiveness of budget. This system includes programming activities and performance benchmarks (indicators) as an instrument to achieve the objectives and targets of the program.

In Framework Thought of Planning and Budgeting Reform Module by Bappenas (2009), performance-based budgeting is a mechanism to enhance the benefits of resources allocated to attainment of outcomes and outputs through key performance indicators (KPI) that related to three things: performance measurement, measurement

of cost to produce performance information of outcomes and outputs, and evaluate effectiveness and efficiency of spending by various analysis tools.

According to Trisacti Wahyuni (2007), performance-based budgeting is a system of planning, budgeting and evaluating that emphasizes the linkages between budgets with the desired results. Implementation of performance budgeting should start with performance planning that contains commitments on performance that would result later, elaborated in programs and activities that will be carried out. Each agency prepare budget based on programs and activities planned in RKA, which will be discussed further by the budget authority (Ministry of Finance, Bappenas, DPR, DPRD), then noted in APBD/APBN. The essence of performance budgeting such as linking performance to budget, promising flexibility in budget execution, providing freedom to manage resources (let's the managers manage), and has a reporting mechanism that can provide feedback to improve performance.

Program on performance-based budgeting is defined as a coordinated community activities by government agencies or policy instrument that contains one or more activities to be implemented by government agencies /

institutions to achieve the goals and objectives, and then obtain a budget allocation. Activities are arranged as a way to achieve annual performance.

Bappenas (2009) revealed that in its application, planning and performance based budgeting requires three components for each program and each type of activities, namely:

1. Performance Indicator, is a measurement of program or activity success. Performance measurement requires a determination of the appropriate indicators and information that related to performance (impact, outcome and output). When composing performance indicators, we need to consider the criteria such as relevant, well-defined, measureable, appropriate, reliable, verifiable, and cost-effective. After establishing performance indicators, then setting performance indicators targets. The performance indicator shows the specific performance targets to be achieved by the Ministries/Agencies, also programs and activities within a specified time period. Criteria in determining the performance indicator using a "SMART", namely: Specific (the nature and level of performance can be clearly identified), Measurable (clearly stated

performance targets and measurable indicators for both expressed in terms of quantity, quality and cost), Achievable (target performance is related to the capacity and available resources), Relevant (reflecting the relationship between the target output in order to achieve a specified outcome targets, and between outcomes target in order to achieve impact target), Time Bond (period or time of performance achievement).

2. The standard fee, is standard input costs in the early stages of planning and performance-based budgeting, and then later became the standard output costs. From that definition, the cost translated into Standard General Costs (SBU) and Standard Special Cost (SBK). SBU used across ministries/agencies and or cross-region, while SBK used by the State Ministry/Agency specific and particular region.
3. Performance Evaluation, a process of assessment and disclosure issues of policy implementation to provide feedback for improving the quality of performance, both in terms of efficiency and effectiveness program or activity. Evaluation can be done by comparing the results against targets (effectiveness) and the realization of the plan by utilization of resources

(efficiency). The results of performance evaluation give feedback for an organization to improve its performance.

Bappenas on Framework Thought of Planning and Budgeting Reform Module by Bappenas (2009) reveals the principles of application performance-based planning and budgeting such as:

1. Budget allocation with performance-oriented (output and outcome oriented). The budget allocation sets in work plan and budget document is intended to gain benefit as much as possible by using limited resource. In this case, programs and activities should be directed to achieve the results and outputs specified in the plan.
2. Flexibility of budget management to achieve results while maintaining accountability principle (let the manager manages). These principles describe the scope of work unit manager in carrying out activities to achieve outputs as planned. Discretion includes determination of manner and stages of an activity to achieve the outputs and results at the time of implementation, which may different with activities planned. When planning a forecast, ways, activities stages, and budget allocation are assumption that can be

imagined in the implementation of activities.

3. Money Follow Function, Function Followed by Structure. Money follow function is principle describes that budget allocation use to fund an activity based on duties and functions of each work unit (usually expressed in applicable laws). Furthermore, the principle is linked to Function Followed by Structure principle, as a principle which attaches work unit duty on the existing organizational structure. All duties and functions of an organization are divided out in work units that exist in organization structure, so it can be preconcerted that no duplication of tasks-functions. The application of this principle is closely related to the performance that became an effectiveness benchmark of budget allocations.

D. Managerial Practices

Definition of managerial practice by Yukl (1994) is: planning and organizing, problem solving, clarifying roles and objectives, informing, monitoring, motivating and inspiring, consulting, delegating, supporting, developing and mentoring, managing conflict and team building, networking, recognizing result from people, rewarding. Managerial practice is

always associated with people who act as the executor of activity towards an organizational goal. In this study, managerial practice include goal-setting practices such as goal clarity; budgeting practice consists of budget adequacy, budget participation, budget flexibility, and other managerial practices consist of procedures formalization, and support from senior management.

E. Program Performance

Performance is an output of interaction between various elements, both internal and external, such as organizational structure, administration, culture, and environment (Cho, 2010). Bovaird (1996) state that performance should be seen as a set of information about performance of various stakeholders. Performance in public sector has three dimensions, namely economic dimension, efficiency, and effectiveness. Economic dimension can be measured by dividing cost to input, for example, cost per employee, cost per office (Bovaird and Loffler, 2003). Efficiency dimension is defined as ratio of output to input, for example, the number of goods produced divided by the cost required. Effectiveness dimension is a ratio of outcome to output, for example, the unemployment rate decreased against the number of

productive aged people who join entrepreneurship training.

The performance of government programs is a description of success level achievement in implementation of the program as an embodiment of strategic plan the governmental organization, where the success rate meets the economic criteria, efficiency, effectiveness, and achievement of organizational goals.

HYPOTHESIS DEVELOPMENT

Changes in budget concept from the traditional concept become performance-based budget expected to give effect not only in the formation of budgets as input (inputs), but also on the organizational behaviour or managerial practices. Managerial practices will affect performance of program owned and implemented by the government. Implementation of performance-based budgeting will lead government to achieve goals and objectives of budget and organization with economically, effectively and efficiently, and integrated. Based on above explanation, the hypotheses used in this study are:

H1: Goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager simultaneously affect the program performance of

Banyumas local government.

H2.1: Goal clarity partially has a significant positive effect on program performance of Banyumas local government.

H2.2: Budget adequacy partially has a significant positive effect on program performance of Banyumas local government.

H2.3: Budget participation has a partially significant positive effect on program performance of Banyumas local government.

H2.4: Budget flexibility partially has a significant positive effect on program performance of Banyumas local government.

H2.5: Procedures formalization partially has a significant positive effect on program performance of Banyumas local government.

H2.6: Support from senior manager partially has a significant positive effect on program performance of Banyumas local government.

ANALYSIS METHOD

Research Methods and Population

Objectives of this research are government officials that do budgeting in SKPD Banyumas. The object of the research is a perception of budgeter about managerial practice and program

performance in Banyumas local government.

Research conducted in Banyumas regency.

The type of research in this study is a quantitative research, combination of survey with explanatory research.

The population in this study are officials who do budgeting in SKPD Banyumas. To determine the sample of respondents in this study, researcher use quota sampling method, which is type of purposive sampling where the method is used to ensure that the various subgroups in the population are represented with different characteristics of the sample until certain extent that determined proportionally.

Total population of SKPD Banyumas is 85 units. The number of SKPD samples is determined using Slovin formula below:

$$n = \frac{85}{85 \cdot (0,1)^2 + 1} = 45,9$$

From these calculations, minimum sample used is 46 units. SKPD consists of several types of units, due to differences in the organization then researcher determined the minimum quota sample using disproportional stratified random sampling, as follows:

In this study, primary data collected using a questionnaire. In addition, in order to obtain good results,

literature studies also conducted in process of planning, collecting, and analyzing data.

Table 1. Total Sample for Each Unit

SKPD	Unit
Sekretariat	2
Dinas	13
Lembaga Teknis Daerah	10
Kecamatan	10
Kelurahan	11
Lembaga Lain	1
Total	47

Operational Definition of Variables

1. Dependent Variable

The dependent variable in this study is program performance. Program performance is a representation of success level achievement in implementation of the program as a manifestation of strategic plan the governmental organization, where the success rate meets the economic criteria, efficiency, effectiveness, and achievement of organizational goals.

In this study, indicators of program performance using an instrument from research developed by Incheul Cho (2010), Rogers (1990), and Chung (2003), indicators consist of:

- 1) Program satisfaction
- 2) Program efficiency
- 3) Program effectiveness
- 4) Efficiency and effectiveness of labour used

- 5) Efficiency and effectiveness of money resource used
- 6) Achievement of goals program

2. Independent Variables

a. Goal Clarity (X1)

Goal clarity of program refers to the extent to which goals are stated specifically and clearly, and are understood by those who are responsible for achievement (Kenis, 1979). In this study, goal clarity indicators using an instrument developed by Flowers (1999), Chung (2003), Kenis (1979), Cho (2010), namely:

1. Clarity drafting strategic goals and performance targets.
2. Target of program group arranged specifically.
3. Clarity of program objectives.
4. Adequate knowledge about strategic goals and program targets.
5. The program's objectives can be quantified and measured by performance indicators.

b. Budget Adequacy (X2)

Adequacy of the budget is defined as the degree to which an individual perceives that budgeted resources are adequate to fulfil job requirements (Nouri and Parker, 1998). In this study, budget adequacy indicators using an

instrument developed by Nouri and Parker (1998), Chung (2003), Cho (2010), namely:

1. The budget has been made were possible to achieve a better performance.
2. Adequacy of budget to achieve program objectives.
3. Conformity program budget allocations to the level of target program.

c. Budget Participation (X3)

Participation budget is defined as the extent to which subordinates have an influence on the budget and is involved in budget management (Nouri and Parker (1998). In this study, budget participation using an instrument developed by Nouri and Parker (1998), Chung (2003), Miliani (1975), Cho (2010), namely:

1. Increase in participation of budget decision making.
2. Increase in frequency of discussion about program's budget.
3. The importance of opinion in setting budget targets.
4. Supervisor's attention about program's budget opinion.
5. The feedback from supervisor after program revision.

6. Opinions about budget became important in budget decision making.

d. Flexibility Budget (X4)

Budgetary flexibility is defined as the extent to which program managers have flexibility in executing the budget for their programmes (Pitsvada, 1983). In this study, budget flexibility indicator using an instrument developed by Chung (2003), Cho (2010), namely:

1. The selection of a particular program accompanied by budgeting authority.
2. Improved budgeter autonomy in budget execution.
3. The increasing influence of budgeter in budget execution.

e. Procedures Formalization (X5)

The procedure formalization is defined as the extent to which appropriate behaviour in implementing programs is described in writing (Cho, 2010). In this study, procedure formalization indicator using an instrument of Flowers (1999), Chung (2003), Cho (2010), namely:

1. The importance of program implementation procedures.

2. The implementation procedure developed more specific.

3. Increase in regulations that made in program management process.

f. Support from senior manager (X6)

Support from senior management is defined as the extent to which senior management gives advice and/or shows concern about their teams programs in management terms (Cho, 2010). In this study, support from senior management indicators using an instrument Flowers (1999), Chung (2003), Cho (2010), namely:

1. Supervisor's attention toward program.
2. Supervisor is actively giving opinions and advice regarding the program.
3. Supervisor's interest in setting program goals and objectives.
4. Supervisor's attention of program performance.
5. Provision of appropriate resources to achieve program objectives by supervisor.
6. Supervisor's attention on performance management such as budgeting and performance assessment.

Variables Measurement

In this research, variables measurement using a Likert scale from 1 to 5, with values as follows: the strongly agree answer (SS) has a value of 5, the agree answers (S) has a value of 4, the neutral answer (N) has a value of 3, the do not agree answers (TS) has a value of 2, the strongly disagree answer (STS) has a value of 1.

Data Analysis Method

1. Test of Classical Assumptions

Multiple linear regression models can be termed as a good model if model meets the BLUE criteria (Best Linear Unbiased Estimator). Test Classical assumptions conducted in this study include Normality Test, Heteroscedasticity Test, and Multicollinearity Test.

2. Descriptive Statistics

Descriptive statistics provide an overview or description of data research. The overview is seen from mean, standard deviation, variance, and maximum, minimum (Imam Ghozali, 2005).

3. Analysis of Multiple Linear Regression

To examine the effect of independent variables, namely goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from

senior manager, toward dependent variable namely program performance, researcher using multiple linear regression analysis (Ghozali, 2009). Regression model is expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \beta_5 X_5 + \beta_6 X_6 + e$$

Description:

Y = program performance

α = constant

β_1 = regression coefficient of goal clarity

β_2 = regression coefficient of budget adequacy

β_3 = regression coefficient of budget participation

β_4 = regression coefficient of budget flexibility

β_5 = regression coefficient of procedures formalization

β_6 = regression coefficient of support from senior manager

X1 = goal clarity

X2 = budget adequacy

X3 = budget participation

X4 = budget flexibility

X5 = procedures formalization

X6 = support from senior manager

e = confounding variables

4. Hypothesis testing

a. Simultaneous effect using F test

F-test conducted to examine the simultaneous effect of goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager toward program performance (Suliyanto, 2008). F count is calculated by the formula:

$$F = \frac{R^2/(k-1)}{1-R^2/(n-k)}$$

Description:

F = value of F count

R² = coefficient of determination

k = number of variables

n = number of observations

1) Hypothesis formulation

$$H_{01}: \beta_1 = \beta_2 = \beta_3 = \beta_4 = \beta_5 = \beta_6 = 0$$

Goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager do not have simultaneously significant effect toward program performance of Banyumas local government.

$$H_{a1} : \text{minimal salah satu } \beta_i (\beta_1; \beta_2; \beta_3; \beta_4; \beta_5; \beta_6) \neq 0$$

Goal clarity, budget adequacy, budget participation, budget

flexibility, procedure formalization, and support from senior manager have simultaneously significant effect toward program performance of Banyumas local government.

2) Criteria for hypothesis testing

With the level of significant (α) = 0,05 and degree of freedom = (k-1), (n-k), the testing criteria can be determined as follows:

H₀₁ acceptable if the value of $F_{\text{count}} \leq F_{\text{table}}$, or $\text{Sig.} > \alpha$

H_{a1} acceptable if the value of $F_{\text{count}} > F_{\text{table}}$, or $\text{Sig.} \leq \alpha$

b. Partial effect using t test

T test conducted to test the partially influence of goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager toward program performance (Suliyanto, 2008). The formula for calculating t count:

$$t_i = \frac{b_j}{Sb_j}$$

Description:

t = t value

b_j = regression coefficients

Sb_j = standard error of regression coefficients

1) Hypothesis formulate

$$H_{02} : \beta_i (\beta_1 ; \beta_2 ; \beta_3 ; \beta_4 ; \beta_5 ; \beta_6) = 0$$

Goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager do not have partially significant effect toward program performance of Banyumas local government.

$$H_{a2} : \beta_i (\beta_1 ; \beta_2 ; \beta_3 ; \beta_4 ; \beta_5 ; \beta_6) \neq 0$$

Goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager have partially significant effect toward

program performance of Banyumas local government.

2) Criteria for hypothesis testing

With the level of significant (α) = 0,05 and degree of freedom = (n-k), the testing criteria can be determined as follows:

H_{02} acceptable if the value of - $t_{table} \leq t_{count} \leq t_{table}$ or $Sig. > \alpha$

H_{a2} acceptable if the value of $t_{count} > t_{table}$ or $-t_{count} < -t_{table}$ or $Sig. \leq \alpha$

RESULT ANALYSIS

Respondents Characteristic

Here is an verview of respondents characteristic from questionnaire were collected :

Table 2. Respondents Characteristics

No	Uraian	Frekuensi	Presentase (%)
1	Jenis Kelamin :		
	Pria	56	59,57
	Wanita	38	40,43
2	Usia :		
	≤ 25 tahun	1	1,06
	26 - 35 tahun	14	14,9
	36 - 45 tahun	34	36,17
	46 - 55 tahun	40	42,55
	≥ 56 tahun	5	5,32
3	Lama berkarier :		
	≤ 5 tahun	6	6,38
	6 - 15 tahun	24	25,53
	16 - 25 tahun	42	44,68
	≥ 26 tahun	22	23,41
4	Tugas Utama :		
	Penganggaran	51	54,26
	Lain-Lain	43	45,74
5	Lama menduduki jabatan terkini :		

< 1 tahun	10	10,64
1 - 3 tahun	57	60,64
4 - 6 tahun	19	20,21
> 6 tahun	8	8,51
6 Penilaian kinerja :		
Ya	94	100
Tidak	0	0
7 Jumlah program :		
1 buah	27	28,72
2 buah	27	28,72
3 buah	13	13,83
> 4 buah	27	28,72
8 Jumlah anggaran :		
< Rp 500.000.00,-	52	55,32
Rp 500.000.000 - Rp 1.000.000.000.000	6	6,38
> Rp 1.000.000.000.000,-	36	38,3
9 Realisasi anggaran :		
< 50 %	9	9,57
50 % - 60%	0	0
60 % - 70 %	0	0
70 % - 80 %	10	10,64
80% - 90 %	32	34,04
90% - 100%	43	45,75
10 Fungsi hasil penilaian kinerja program :		
Penganggaran	3	3,19
Evaluasi kinerja individu	4	4,26
Penganggaran dan evaluasi kinerja individu	3	3,19
Penganggaran dan manajemen program	20	21,28
Manajemen program dan evaluasi kinerja individu	3	3,19
Penganggaran, manajemen program, dan evaluasi kinerja individu	52	55,32
Lain-lain	9	9,57
11 Dampak penilaian kinerja :		
Sangat rendah	0	0
Rendah	1	1,07
Normal	46	48,94
Tinggi	37	39,36
Sangat tinggi	10	10,63

Sources : *Questionnaire Processing*

Data Analysis

1. Test of Classical Assumptions

a. Normality test

Based on calculation of normality test using SPSS 17 for Windows, the value of Kolmogorov-Smirnov is 0.613 with Asymp.Sig. (2-tailed)

amount 0.847, greater than the value of $\alpha = 0.05$, so it concluded that the data were normally distributed.

b. Heteroscedasticity test

Based on the results of calculations heteroscedasticity test known that

on regression model does not occurs heteroscedasticity symptoms. Variables significance toward residual from regression equation is greater than alpha 0.05.

c. Multicollinearity test

Based on calculations for multicollinearity test, can be

concluded that the model of multiple linear regression does not occur multicollinearity due to each independent variable VIF values indicate numbers less than 10 and tolerance shows the number greater than 0.10.

Descriptive Statistics

Table 3. Results of Analysis Description of Respondents Answers

Descriptive Statistics					
	N	Min.	Max.	Mean	Std. Dev.
X1	94	16	25	21,0638	2,01504
X2	94	7	15	11,1915	1,71192
X3	94	11	30	21,0638	3,18534
X4	94	3	14	9,0532	2,15709
X5	94	7	15	11,3298	1,60904
X6	94	15	29	22,0213	2,61501
Y	94	17	30	22,3723	3,04088
Valid N (listwise)	94				

Source: Primary Data Processing

Based on the table above, it can be seen that for goal clarity variable (X1) the lowest value answers is 16 and the highest value is 25, and mean score is 21.0638 which when divided by 5 item question is obtained that the average of respondent's answer is on a scale of 4 (agree).

Budget adequacy variable (X2) answers, the lowest value is 7 and the highest value is 15, and mean score is 11.1915 which when divided by 3 item question then gained an average of respondent's answer is on a scale of 4 (agree).

Budget participation variable (X3) answers, the lowest value is 11 and the highest value is 30, and mean score is

21.0638 which when divided by 6 item question then gained an average of respondent's answers is on a scale of 4 (agree).

Budget flexibility variable (X4) answers, the lowest value is 3 and the highest valued is 14, and mean score is 9.0532 which when divided by 3 item question then gained an average of respondent's answers is on a scale of 3 (neutral).

Procedure formalization variable (X5) answers, the lowest value is 7 and the highest value is 15, and mean score is 11.3298 which when divided by 3 item question then gained an average of respondent's answers are on a scale of 4 (agree).

Support from senior manager (X6) answers, the lowest value is 15 and the highest value is 29, and mean score is 22.0213 which when divided by 6 item question then gained an average of respondent's answers are on a scale of 4 (agree).

Program performance variable (Y) answers, the lowest value is worth 17 and the highest value is worth 30, and mean score is 22.3723 which when divided by 6 item question then gained an average of respondent's answers are on a scale of 4 (agree).

2. Analysis of Multiple Linear Regression

Table 4. Summary of Multiple Linear Regression Analysis Results

	Model	Regression Coefficient
α	Constants	4,440
X1	Goal Clarity	0,430
X2	Budget Adequacy	0,455
X3	Budget Participation	0,010
X4	Budget Flexibility	-0,137
X5	Procedure Formalization	-0,260
X6	Support From Senior Manager	0,352
	Adj.R²	0,263

Sources: *Primary Data Processing*

Based on Table 4, multiple linear regression equation as follows:

$$Y = 4,440 + 0,430X_1 + 0,455X_2 + 0,010X_3 + (-0,137X_4) + (-0,260X_5) + 0,352X_6 + e$$

The regression equation shows constant value 4,440, means if goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager value is zero, then program performance value is 4,440 units.

Regression coefficient for goal clarity variable is 0,430. It shows that goal clarity has a positive effect toward program performance. It also means that if the other variables in a state of

constant, then each increase in goal clarity variable answer will increase program performance by 0,430.

Regression coefficient for budget adequacy variable is 0,455. It shows that budget adequacy has a positive effect toward program performance. It also means that if the other variables in a state of constant, then each increase in budget adequacy variable answer will increase program performance by 0,455.

Regression coefficient for budget participation variable is 0.010. It shows

that budget participation has a positive effect toward program performance. It also means that if the other variables in a state of constant, then each increase in budget participation variable answer will increase program performance by 0,010.

Regression coefficient for budget flexibility variable is -0,137. It shows that budget flexibility has a negative effect toward program performance. It also means that if the other variables in a state of constant, then each increase in budget flexibility variable answer will decrease program performance by -0,137.

Regression coefficient for procedure formalization variable is -0,260. It shows that procedure formalization has a negative effect toward program performance. It also means that if the other variables in a state of constant, then each increase in procedure formalization variable answer will decrease program performance by -0,260.

Regression coefficient for support from senior manager variable is 0,352. It shows that support from senior manager has a positive effect toward program performance. It also means that if the other variables in a state of constant, then each increase in support from senior manager variable answer will increase program performance by 0,352.

Based on regression equations, obtain a value of adjusted determination coefficient (Adjusted R-Square) amounted to 0,263 or 26,3%. This value indicates that the variation of goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager can explain the changes variation in program performance variable by 26,3%, while the remaining 73,7% is explained by other variables outside the model.

4. Hypothesis Testing

1) Simultaneous Test (Test F)

Based on the F test using SPSS 17 software for windows, F_{count} obtained at 6,536 and sig. 0,000. Using the 95% confidence level, alpha (α) of 0,05, degree of freedom (k-1) and (n-k), obtained F_{table} at 2,20. These results suggest that $F_{count} > F_{table}$ and significant value less than 0,05. There are two conclusions that can be taken from the results of this test. First, the test results empirically prove that linear regression models were used precisely because there is simultaneous effect from independent variable to dependent variable. Second, the test results shows that hypothesis H_{o1} is rejected, or goal clarity, budget

adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager simultaneously has a significant positive effect toward program performance.

2) Partial Test (Test t)

Based on partially testing of H_{2.1}, H_{2.2}, H_{2.3}, H_{2.4}, H_{2.5}, and H_{2.6} using a confidence level of $\alpha = 0,05$ and degree of freedom (n-k), which n = 94 and k = 7, and t table value of $\pm 1,987$, obtained the following output:

Table 22. Summary of Partial Test Result

Variabel	t _{hitung}	t _{tabel}	Sig.
Kejelasan tujuan	2,722	1,987	0,008
Kecukupan anggaran	2,267	1,987	0,026
Partisipasi anggaran	0,070	1,987	0,944
Fleksibilitas anggaran	-0,769	1,987	0,444
Formalisasi prosedur	-1,242	1,987	0,218
Dukungan atasan	2,502	1,987	0,014

Sources: Primary Data Processing

From the analysis by using the level of confidence $\alpha = 0,05$ and degree of freedom (n-k), where n = 94 and k = 7, and t_{table} value of $\pm 1,987$, and the partial results of testing by t test using SPSS 17 for windows, the output obtained conclusions, i.e. :

For goal clarity variable obtained t_{count} at 2,722, so t_{count} > t_{table} and significance value less than 0,05. So, hypothesis H_{2.1} which states that goal clarity has a partially significant positive effect toward program performance of Banyumas local government, *is accepted*.

For budget adequacy variable obtained t_{count} at 2,267, so t_{count} > t_{table} and significance value less than 0,05. So, hypothesis H_{2.2} which states that budget adequacy has a partially significant positive effect toward program performance of Banyumas local government, *is accepted*.

For budget participation variable obtained t_{count} at 0,070, so t_{count} ≤ t_{table} and significance value more than 0,05. So, hypothesis H_{2.3} which states that budget participation has a partially significant positive effect toward program performance of Banyumas local government, *is rejected*.

For budget flexibility variable obtained t_{count} at -0,769, so t_{count} ≤ t_{table} and significance value more than 0,05. So, hypothesis H_{2.4} which states that budget flexibility has a partially significant positive effect toward program performance of Banyumas local government, *is rejected*.

For procedure formalization variable obtained t_{count} at -1,242, so t_{count} ≤ t_{table}

and significance value more than 0.05. So, hypothesis $H_{2.5}$ which states that procedure formalization has a partially significant positive effect toward program performance of Banyumas local government, *is rejected*.

For support from senior manager variables obtained t_{count} at 2,502., so $t_{count} > t_{table}$ and significance value less than 0,05. So hypothesis $H_{2.6}$ which states that support from senior manager has a partially significant positive effect toward program performance of Banyumas local government, *is accepted*.

DISCUSSION

The first hypothesis testing of this study indicate that goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager simultaneously has a significant positive effect toward performance of Banyumas government programs, which means the proposed H_1 is supported. This result demonstrates that the research model used is appropriate because the independent variables used in the model study are jointly able to explain the dependent variable. These results are supported by empirical studies conducted by Locke (1968), Milani (1975), Leonard (1995), Park (2008),

Incheul Cho (2010), and accordance with Gidden's theory of structuration (2007) which revealed that there is an interaction between structure and agents, which in this case the implementation of performance-based budget give an impact to managerial practices of local government officials especially employees who perform budgeting activities, and their impact on managerial practices affecting program performance in specific and organizational performance in general.

The result of partially test, hypothesis $H_{2.1}$ shows that goal clarity has a significant positive effect toward performance of local government programs. Higher level of clarity about goals and objectives of organization in general and programs in particular, will improve the performance of SKPD programs and Banyumas government as a whole. Before making programs, activities, and budget, the financial and program management staffs in SKPD must be understand clearly and in detail about long-term and short-term goals and objectives sets by the Regents as a cornerstone in running the government. Long-term and short term goals is stated in the form of SKPD programs, then programs were implemented will be assessed its performance by the Inspectorate and the Regent. Therefore,

goal clarity has a significant positive effect toward program performance of Banyumas local government. These results are supported by empirical research by Incheul Cho (2010). Banner and Gagne (1995) also revealed that goals play a key role in planning and managing program, and goals used as a guide for decision making. Clear and consistent goal is a basis for performance measurement (Wang, 2000).

The result of partially test, hypothesis H_{2.2} shows that budget adequacy has a significant positive effect toward performance of local government programs. From the interviews conducted when taking the questionnaire, researcher obtained an information that when conducting the program budgeting, firstly, financial manager arrange an output and results (outcomes) which are contained in strategic objectives, performance indicators and targets, in accordance with the objectives and strategic plans of local governments. After that, determine the requirements necessary for program implementation and the amount of budget needed to achieve the outputs and outcomes were defined. Before being set out in APBD, programs and budgets that have been made will be evaluated first by the Local Government Budget Team (TAPD). This budgeting process

allowing financial and program managers in SKPD to do budgeting appropriately and sufficiently to achieve the desired objectives and performance. Result of this study empirically supports research by Incheul Cho (2010) which states that higher level of budget adequacy will increase the achievement level of program performance.

The result of partially test, hypothesis H_{2.3}, shows that budget participation does not significantly influence performance of local government programs. Higher participation in budgeting process does not have a significant influence toward program performance. Based on interviews conducted, it is because budget decision-making is not entirely in the hands of SKPD financial and program managers, there are still interference by Local Government Budget Team (TAPD) as evaluator, determining the amount of budget and choose which programs can be included in budget draft (RAPBD), which will be re-examined before passed by parliament as APBD. The number of those taking part in budgeting process causing financial and program management at SKPD do not have much affect toward programs performance of Banyumas government and SKPD. This research empirically support research by Bryan and Locke (1967) and Stedry

(1960) which concluded that budget participation has a significant negative relationship with performance.

Result of H_{2.4} hypothesis testing show that budget flexibility does not significantly influence performance of local government programs. The results of this study empirically support study by Incheul Cho (2010). The amount of fund acquisition and utilization on programs implementation and activities in SKPD must be accordance to budget which has already passed DPRD in the form of APBD. Acquisition and utilization of funds must be made in accordance with the applicable procedures, and must be reported in SIMDA (Financial Administration System). Therefore, budget flexibility has no significantly affect the performance of Banyumas local government programs.

Furthermore, the results of testing hypothesis H_{2.5} found that the procedure formalization has no significant effect toward performance of local government programs. Higher level of procedure formalization does not provide a significant impact on improvement of local government program performance. From the explanation obtained, it is known that in implementation of programs and budget, formalization procedures limiting managers and users

of SKPD budget to act and to make decisions if there are some things requiring budget adjustments due to differences between the circumstances on field with plans are made. Procedures that formalized make managers difficult to change or adjust the budget any time. All decisions relating to the preparation and amendment must be passed program budget submission procedures specified, through TAPD and DPRD. This result empirically supports study by Rogers and Mulnar (1976) who found that formalization is not related to performance.

Finally, the results of testing the hypothesis H_{2.6} show that support from senior managers has a significant positive effect toward performance of local government programs. Higher support from senior manager on budgeting process will significantly give positive influence toward performance of Banyumas local government programs. Chief of SKPD and section head directly participate on programming and budgeting, in order to make programs and budgets accordance with government's strategic plan, both short and long term. Comprehensive knowledge about capabilities and resources of SKPD allows chief of SKPD and head section to determine programs and budgets appropriately.

This result empirically support study by Incheul Cho (2010). As disclosed by Sabatier and Mazmanian (1979) in his study, the leadership of senior managers is an important factor of a success on policy implementation and institution performance.

CONCLUSION

Based on results of research and discussion, it can be concluded that:

1. Goal clarity, budget adequacy, budget participation, budget flexibility, procedure formalization, and support from senior manager jointly affect performance of Banyumas local government programs.
2. Goal clarity has a partially positive and significant effect toward performance of Banyumas local government programs.
3. Budget adequacy has a partially positive and significant effect toward performance of Banyumas local government programs.
4. Budget participation has not partially significant positive effect toward performance of Banyumas local government programs.
5. Budget flexibility has not partially significant positive effect toward performance of Banyumas local government programs.

6. Procedure formalization has not partially significant positive effect toward performance of Banyumas local government programs.

7. Support from senior manager has a partially positive and significant effect toward performance of Banyumas local government programs.

IMPLICATION AND LIMITATION

These results gives an overview about how performance of local government programs affected by managerial practices such as goal clarity, budget adequacy, support from senior manager, which undertaken by the management.

Based on the results, to improve the performance of program, local governments need to provide adequate and appropriate budgets at every SKPD to run programs and activities, so implementation can be performed optimally and can achieve the goals and targets set. With budgets that are not flexible and formal procedures that must be followed, managers and users need to have awareness about budget in SKPD and adequate knowledge about resources that available, also programs and budget amount that appropriate in order to achieve the desired goal successfully. So, no matter how much budget for

program implementation in SKPD that eventually will list in APBD, the budget can be used effectively.

From the research conducted, researcher found the needs to create a performance measurement system of government programs, such as Program Assessment Rating Tool (PART) in American government and Self-Assessment of Budgetary Program (SABP) in Korea, where the performance of government program can be measured in numeric and grade such as effective, moderately effective, adequate, or ineffective. The program performance measurement will facilitate

budget manager when making a budget decisions and also linking resource allocation to performance more precisely.

This research only conducted in Banyumas Regency, so the results can not be generalized. This research should be extended, for example on central government so that results can be generalized. Furthermore, for future research, researcher can examine more deeply on methods of analysis used and using other contextual variables that have potential effect on performance of program

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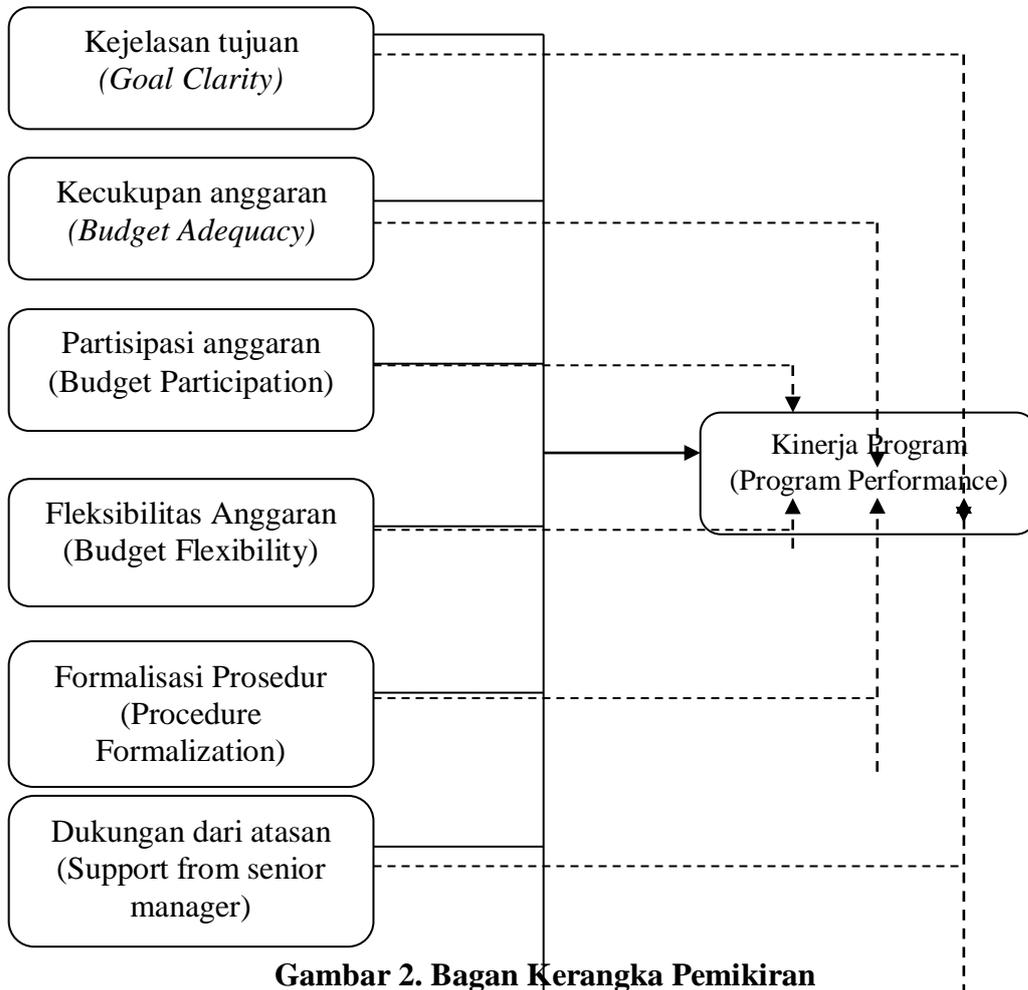
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LAMPIRAN

Lampiran 1. Gambar kerangka pemikiran



Gambar 2. Bagan Kerangka Pemikiran

Keterangan :

————— : pengaruh simultan

- - - - - : pengaruh parsial

Lampiran 2. Statistik Deskriptif Variabel Independen & Variabel Dependen

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1_1	94	1.00	5.00	4.2979	.66929
X1_2	94	2.00	5.00	4.2128	.56554
X1_3	94	3.00	5.00	4.2766	.57556
X1_4	94	3.00	5.00	4.1809	.65522
X1_5	94	2.00	5.00	4.0957	.58785
X2_1	94	2.00	5.00	3.9787	.58620
X2_2	94	2.00	5.00	3.5851	.73922
X2_3	94	1.00	5.00	3.6277	.85489
X3_1	94	2.00	5.00	3.5638	.64855
X3_2	94	1.00	5.00	3.4574	.74292
X3_3	94	1.00	5.00	3.4787	.87656
X3_4	94	1.00	5.00	3.1809	.86711
X3_5	94	2.00	5.00	3.8298	.63311
X3_6	94	2.00	5.00	3.5532	.77066
X4_1	94	1.00	5.00	2.6170	1.05857
X4_2	94	1.00	5.00	3.1277	.91855
X4_3	94	1.00	5.00	3.3085	.73363
X5_1	94	2.00	5.00	3.9468	.66182
X5_2	94	2.00	5.00	3.7553	.69848
X5_3	94	1.00	5.00	3.6277	.68759
X6_1	94	2.00	5.00	3.4894	.65163
X6_2	94	3.00	5.00	3.8617	.54083
X6_3	94	2.00	5.00	3.4574	.61635
X6_4	94	2.00	5.00	3.6702	.57527
X6_5	94	1.00	5.00	3.7660	.75385
X6_6	94	2.00	5.00	3.7766	.70565
Y_1	94	2.00	5.00	3.7128	.64960
Y_2	94	3.00	5.00	3.7872	.54620
Y_3	94	3.00	5.00	3.8723	.57238
Y_4	94	2.00	5.00	3.5638	.71178
Y_5	94	1.00	5.00	3.6170	.79117
Y_6	94	2.00	5.00	3.8191	.58591
Valid N (listwise)	94				

Lampiran 3. Hasil Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		94
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	2.52466561
Most Extreme Differences	Absolute	.063
	Positive	.063
	Negative	-.054
Kolmogorov-Smirnov Z		.613
Asymp. Sig. (2-tailed)		.847

a. Test distribution is Normal.

b. Calculated from data.

2. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.099	1.873		.587	.559
	X1	-.006	.093	-.008	-.065	.948
	X2	-.041	.118	-.046	-.345	.731
	X3	-.013	.081	-.027	-.155	.877
	X4	-.047	.105	-.067	-.449	.654
	X5	.221	.123	.234	1.793	.076
	X6	-.014	.083	-.025	-.173	.863

a. Dependent Variable: ABRESID

3. Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	4.440	3.188		1.393	.167		
X1	.430	.158	.285	2.722	.008	.722	1.385
X2	.455	.201	.256	2.267	.026	.620	1.612
X3	.010	.139	.010	.070	.944	.376	2.662
X4	-.137	.178	-.097	-.769	.444	.496	2.017
X5	-.260	.209	-.138	-1.242	.218	.645	1.549
X6	.352	.141	.303	2.501	.014	.540	1.851

a. Dependent Variable: Y

Lampiran 4. Hasil Uji Regresi Linear Berganda

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.557 ^a	.311	.263	2.61027

a. Predictors: (Constant), Support from Senior Manager, Budget Adequacy, Budget Flexibility, Goal Clarity, Procedure Formalization, Budget Participation

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	267.192	6	44.532	6.536	.000 ^a
	Residual	592.776	87	6.814		
	Total	859.968	93			

a. Predictors: (Constant), Support from Senior Manager, Budget Adequacy, Budget Flexibility, Goal Clarity, Procedure Formalization, Budget Participation

b. Dependent Variable: Program Performance

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.440	3.188		1.393	.167
	Goal Clarity	.430	.158	.285	2.722	.008
	Budget Adequacy	.455	.201	.256	2.267	.026
	Budget Participation	.010	.139	.010	.070	.944
	Budget Flexibility	-.137	.178	-.097	-.769	.444
	Procedure Formalization	-.260	.209	-.138	-1.242	.218
	Support from Senior Manager	.352	.141	.303	2.501	.014

a. Dependent Variable: Program Performance