

## URGENCY OF PARTNERS' BUDGETING IN MEDIATING WORK PROGRAMS ON MANAGERIAL PERFORMANCE

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### ABSTRACT

The output achievements and results of an activity or program are the work of the agency, as an effort to achieve the goals and objectives that have been set by the main tasks and functions of the agency. To achieve good performance, of course, proper strategic management is needed, so that if the organization's work program can be implemented into the budgeting of its activities, of course, it will influence and have a good impact on the organization's performance. The analytical method used is the analysis of direct and indirect effects (path analysis). The data source uses primary data which is carried out by taking samples directly from correspondents through filling out questionnaires. The results of the study obtained the following conclusions: (1) The work program does not affect partner budgeting. (2) Partner budgeting has a significant effect on managerial performance. (3) Work programs have a significant effect on managerial performance. (4) Work programs on managerial performance through partner budgeting have a significant effect and a positive impact.

### INTRODUCTION

The state border area is strategic in maintaining the territorial integrity of the country which requires special management. The management of state boundaries and border areas is necessary to provide legal certainty regarding the scope of the state territory, authority to manage state territories and sovereign rights and is carried out using a joint approach to welfare, security, and environmental sustainability. State border areas should not be seen as the backyard and the periphery, but as the front yard of the country whose handling needs special attention. Development in border areas has a tendency to be left behind when

viewed in terms of the availability of supporting infrastructure, so it has a lot of impact on the socio-economic conditions of the community. (National Border Management Agency: 2011).

Border area development policies have been spelled out in several laws and regulations, including (1) Law Number 17 of 2007 concerning RPJPN (National Long-Term Development Plan) 2005-2025 changing the perspective of managing national borders from inward looking to outward looking so that the security approach used in the past also needs to be accompanied by a prosperity approach and preservation of Indonesia's outermost environment. (2) Law Number 26

of 2007 concerning Spatial Planning, Border Areas have now been designated as National Strategic Areas from a defense and security perspective. (3) Government Regulation Number 13 of 2017 concerning amendments to Government Regulation Number 26 of 2008 concerning National Spatial Plans stipulates border areas as National Strategic Areas (KSN) in the defense and security sector while still paying attention to the welfare of the community. (4) Strictly speaking, Government Regulation Number 13 of 2017 amendment to Government Regulation Number 26 of 2008 stipulates 38 cities in border areas as National Strategic Activity Centers (PKSN) which function as cross-border posts, international gateways, main transportation nodes, as well as Center for economic growth (National Border Management Agency: 2020).

Border area management policy from an institutional perspective, according to the mandate of Law Number 43 of 2008 concerning State Territories, a National Border Management Agency has been established through Presidential Regulation Number 12 of 2010 concerning National Border Management Agency as amended by Presidential Regulation Number 44 of 2017 concerning Amendments to Presidential Regulation Number 12 of 2010 concerning the National Border Management Agency. The establishment of the National Border Management Agency through a Presidential Decree is meant to make border management more focused, synchronous, coordinated and under one management door. In carrying out his duties, the Head of the National Border Management Agency is assisted by the Permanent Secretariat of the National Border Management Agency in terms of technical, coordinative and administrative support. Based on the Regulation of the Minister of Home Affairs Number 5 of 2017 concerning the Organization and Work Procedure of the Permanent Secretariat of the National Border Management Agency and Regulation of the Head of the National Border Management Agency Number 3 of 2020 concerning the Strategic Plan for the Permanent Secretariat of the National Border Management Agency for 2020-2024, the National Border Management Agency has Managerial role of Ministries/Non-Ministerial Government

Agencies in the Management of State Borders (National Border Management Agency: 2020). The Permanent Secretariat of the National Border Management Agency formulates the 2020-2024 Master Plan for the Management of State Boundaries and Border Areas, as an effort to develop border areas into government policy. These documents are complementary and elaborate on planning documents such as the RPJPN, RPJMN, RKP, Renstra and Renja of Ministries/Agencies.

The work program of the National Border Management Agency is an elaboration of the targets set in the Strategic Plan (Renstra) of the National Border Management Agency. The work program must be able to identify strategic issues related to the problems to be faced. The performance of the National Border Management Agency itself can be seen from the achievements of border area management based on Priority Locations (Lokpri) and PKSN which are the management targets. Achievement data obtained from 2015-2019 the performance of the National Border Management Agency is still not optimal enough. This is due to the lack of synergy between the work program of the National Border Management Agency and the Action Plan of partner Ministries/Institutions. The lack of synergy between the work program of the National Border Management Agency and the Action Plan of partner Ministries/Institutions is due, in part, to the authority of the National Border Management Agency which has not been able to intervene in budgeting in the partner Ministries/Institutions resulting in not achieving the target of border area management based on Priority Locations (Lokpri). and the established PKSN (Performance Report of the National Border Management Agency, 2020).

Several studies regarding the relationship between budgeting and performance include research by Agus Defri Yando and Syarif Hidayah Lubis (2019) budgeting and institutional performance have a direct and very strong relationship, this has a strategic means that budgeting greatly influences performance, but research by Bonifasius H. Tambunan (2020) shows that budgeting participation has no significant effect on managerial performance, research by Nurlinda and Wardayani (2014)

also shows budgeting participation has no significant effect on managerial performance. Meanwhile, research on the relationship between work programs (strategic plans) and performance includes research by Vina Winda Sari (2018) showing that strategic planning has a partial effect on the managerial performance of LLDikti Region I, meaning that the better the strategic plan, the better the performance. Research conducted by Aming Kurniawan (2020) work programs have a real and positive effect on achievement effectiveness (performance), meaning that performance can be improved with a work program.

## THEORITICAL FRAMEWORK

### Strategic Management

Strategic management is a series of managerial actions that determine the long-term performance of a company. Strategic management includes environmental monitoring, strategy formulation, (strategic planning or long-term planning), strategy implementation, and evaluation and control. The basic elements of strategic management (figure 1) according to Wheelen and Hunger (figure 1) according to Wheelen and Hunger (Wheelen and Hunger, 2012).

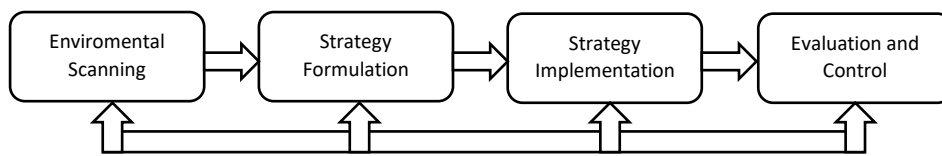


Figure 1. The basic elements of strategic management

The basic elements above can be translated so that the model of strategic management can be seen in the figure 2.

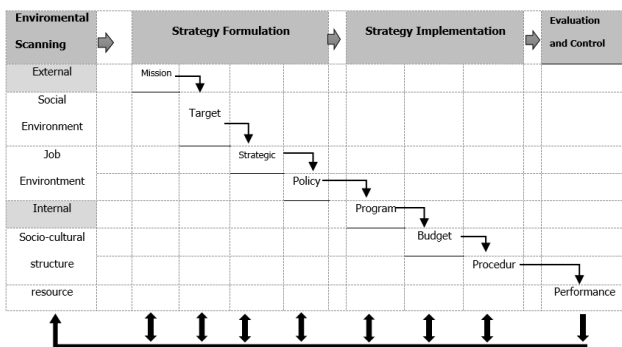


Figure 2. Model of strategic management

Strategy implementation is the process by which management puts its strategies and policies into action through the development of programs, budgets and procedures. The process may involve changing the overall culture, structure and/or management system of the organization as a whole.

### Work Program

The program is a data/planning set that is formulated in the form of activities. The program is a collection of real, systematic, and integrated activities carried out by one or several government agencies in the framework of cooperation with the private sector and the community to achieve

the stated goals and means. A program is prepared based on the goals or targets to be achieved. The planning arrangement of these programs is referred to as a work program (E. Hetzer, 2012: 11). The work program will be a guide for the organization in carrying out organizational routines. Work programs are also used as a means to realize organizational goals (Susanto, 2009). There are three main reasons according to E. Hetzer (2012: 26), why work programs need to be prepared by an organization namely for organizational efficiency, organizational effectiveness, and organizational targets. The framework for preparing work programs according to Andilie Under (2013: 25) includes several aspects, namely planning, priorities, and goals.

### Budgeting

Budgeting is a process of compiling a budget starting from the preparation stage required before the start of planning, data and information collection, division of tasks, and implementation of the plan, up to the monitoring and evaluation stage. In the process of using resources and then producing products to market these products, companies need to make a good plan so that operations can run so that they can achieve the main goal, namely obtaining maximum profits. So basically this budget is the work

plan of the organization or company in the future. The process of preparing this budget is called budgeting (Nafarin, 2013). Budgeting has 4 (four) main objectives, namely (1) adjusting strategic plans, (2) helping to coordinate the activities of several parts of the organization, (3) assigning responsibilities to managers, to authorize the amount authorized for them to use, and informing them regarding the performance expected of them, and (4) obtaining commitment which is the basis for evaluating the actual performance of managers (Robert & Vijay, 2012).

### Managerial Performance

Performance is a description of the level of achievement of the implementation of an activity program or policy in realizing the goals, objectives, vision and mission of the organization as outlined through the strategic planning of an organization (Gondal, 2013). Robertson (in Tsauri, 2014) states that performance measurement is a process of assessing the progress of work against predetermined goals and objectives, including information on: the efficient use of resources in producing goods and services; quality of goods and services (how well goods and services are delivered to customers and to what extent are customers satisfied); results of activities compared with the desired purpose; and the effectiveness of actions in achieving goals. Whitaker (in Adisasmita, 2011), argues that measuring the performance of government agencies as a management tool is used to improve the

quality of decision-making and accountability to assess the success or failure of implementing activities (programs) by predetermined objectives to realize the vision and government missions. Harefa (in Dwitayanti, 2018), Managerial Performance is the ability or work performance that has been achieved by personnel or a group of people in an organization, to carry out their functions, duties and responsibilities in carrying out company operations.

### METHOD

This study uses a quantitative approach, including explanatory research with hypothesis testing. Primary data was obtained by distributing questionnaires using a Likert scale. The sampling technique uses the Slovin technique from the entire population. Data quality analysis was carried out by testing the validity, reliability, and normality of the data. Model equation analysis using path analysis.

### RESULT AND DISCUSSION

The validity test is used to measure the validity of a questionnaire and the reliability test is used to determine the extent to which the measurement results remain consistent. The scale or instrument returns the same value each time a measurement is taken. A construct is said to be reliable if it gives a Cronbach's alpha value greater than 0.70 (Nunnally, J Bernstein, IH. 1994). The results of the validity and reliability tests can be seen in the following table

**Table 1.** Validity and Reliability Test Results

Variable	Validity	Realibility		Decision	
	All Items Larger or Smaller Than 0,220	Cronbach Alpha	N of Item	Valid	Reliable
Work Program	Larger	0,921	12	Valid	Reliable
Budgeting	Larger	0,848	12	Valid	Reliable
Performance Managerial	Larger	0,717	6	Valid	Reliable

Source: Processed Primary Data, 2022

Furthermore, to prove that all variables are normally distributed, we use the Histogram Test, Normal P-P Plot Regression Standardized Residual and Kolmogorov-Smirnov. The histogram test results show that the histogram forms a bell and is not skewed

to the right or left. A histogram graph is said to be normal if the data distribution is bell-shaped, not skewed to the left or skewed to the right (Santoso, 2015). The results of the Normal P-P Plot Regression Standardized Residual test show that the points or data are

near or follow the diagonal line. If the points or data are near or follow the diagonal line, it can be said that the residual values are normally distributed (Ghozali, 2018). After

that, the results of the Kolmogorov-Smirnov Normality Test can be seen in the following table:

**Table 2.** Kolmogorov-Smirnov Normality Test  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		80
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	2.13376482
	Absolute	.110
Most Extreme Differences	Positive	.110
	Negative	-.073
	Kolmogorov-Smirnov Z	.981
Asymp. Sig. (2-tailed)		.291

a. Test distribution is Normal.

b. Calculated from data.

Source: Processed Primary Data, 2022

Based on Table 2 it is known that the three variables have a significance value of Asymp. Sig. (2-tailed) is greater than 0.05. So according to the basis for decision-making in the Kolmogorov-Smirnov normality test above, it can be concluded that the data is normally distributed.

### **The Effect of Work Program Variables on Budgeting**

Statistical results show that the calculated t-value in statistics is 1.727. While the value of the t table is 1.994 with a significance level above 0.05 ( $0.088 > 0.05$ ), then the work program variable of the National Border Management Agency does not affect the budgeting of partner ministries/agencies. This finding is in line with the findings of a study conducted by Noor Cholis Madjid and Hasan Ashari (2012) that planning and budgeting have been prepared following the provisions. However, the goals set in the strategic plan, derived from the vision and mission (work program) cannot be compared with the RKA-KL (Work Plan and Budget of Ministries/Agencies), this indicates there are problems in the planning system that must be addressed. The work program is carried out in line with the budget preparation agenda and policies and is a commitment for agencies to achieve it within a certain year. A good work program can become a guide for the organization in carrying out organizational

routines including budgeting and realizing organizational goals, so that if budgeting is not accompanied by a good work program, the budgeting cannot show the performance of the work program.

### **The Effect of Budgeting Variables on Managerial Performance**

Statistical results show that the calculated t-value in statistics is 1.996. While the value of the t table is 1.994 with a significance level below 0.05 ( $0.044 < 0.05$ ), then the variable Ministry/Partner Agency budgeting has a significant effect on the managerial performance of the National Border Management Agency. These results are following research by Agus Defri Yando and Syarif Hidayah Lubis (2019) showing that Budgeting with Institutional Performance Variables has a strong direct relationship. This shows that the budgeting for the management of border areas in ministries/agencies will greatly affect the performance of the National Border Management Agency, which in this case acts as a coordinator, manager, or leader in managing the country's border areas.

### **The Effect of Work Program Variables on Managerial Performance**

Statistical results show that the calculated t value in statistics is 2.080. While the value of the t table is 1.994 with a significance level

below 0.05 ( $0.041 < 0.05$ ), the work program variable significantly influences the managerial performance of the National Border Management Agency. These results are in line with Vina Winda Sari's research (2018) which shows that strategic planning has a partial effect on managerial performance, meaning that the better the strategic plan, the better the performance. The work program is an elaboration of the

targets set in the strategic plan. In the work program, an annual performance achievement plan is determined for all existing performance indicators at the target and activity levels.

### Indirect Effect of Work Program Variables on Managerial Performance Through Budgeting Variables

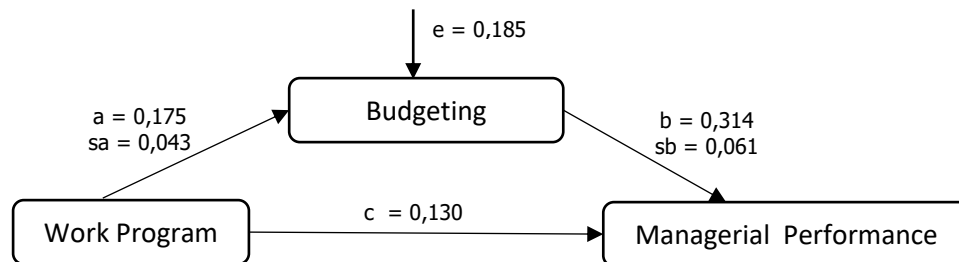


Figure 3. Work Program Variables on Managerial Performance Through Budgeting Variables

The results of the direct effect model equation test can be used as a basis for analyzing indirect effects. The values used to calculate the indirect effect are unstandardized coefficients in SPSS calculations (Ghozali, 2015). Then to find out whether the relationship through an intervening variable is significantly capable of being a mediator or not tested with the Sobel test (Abu-Brader & Jones, 2021).

From the results of the path coefficient mentioned above, it is known that the direct effect of work program variables on managerial performance is 0.130, the direct effect of work programs on budgeting is 0.175 and the effect of budgeting on managerial performance is 0.314. Furthermore, to calculate the indirect effect of work programs through budgeting variables on managerial performance, the multiplication between the path values of work program variables and budgeting variables on managerial performance is  $ab = 0.175 \times 0.314 = 0.055$  and the value of  $sab = 0.018$  is obtained, and the calculated t value is 3.024. While the value of the t table is 1.994 with a significance level below 0.05 ( $0.001 < 0.05$ ), then the work program variable has a significant effect on managerial performance through budgeting and has a positive impact on managerial performance achievements. The results of this study are in line with the theory of the basic elements of strategic management

according to Wheelen and Hunger, namely strategy implementation. Logically thinking strategy implementation is a process is the process by which management puts its strategy and policies into action through program development, budgeting, and procedures (Wheelen and Hunger, 2003:8). So that if an organization's work program can be implemented into budgeting, both in the organization itself and its partners, of course it will have a good impact on the organization's performance.

### CONCLUSION

Performance is the output or result of the activity/program that is to be or has been achieved in connection with the use of the budget with measurable quantity and quality. The output achievements and results of an activity or program are the work of the agency, as an effort to achieve the goals and objectives that have been set following the main tasks and functions of the agency. In other words, it can be explained that agency performance is how much the activities/programs achieve on the use of the budget in each government agency in a certain time. To achieve good performance, of course, proper strategic management is needed, so that if the organization's work program can be implemented into the budgeting of its activities, of course, it will

influence and have a good impact on the organization's performance.

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